Florida TaxWatch

THE FLORIDA TAXWATCH

2016 VOTER GUIDE

TO FLORIDA'S CONSTITUTIONAL AMENDMENTS

106 North Bronough Street, Tallahassee, FL 32301 floridataxwatch.org o: 850.222.5052 f: 850.222.7476

Michelle A. Robinson
Chairman of the Board of Trustees

Dominic M. Calabro
President & Chief Executive Officer

Dear Fellow Voter,

I am pleased to present the November Edition of the *2016 Florida TaxWatch Voter Guide*. Florida TaxWatch is honored to provide this service to the taxpayers of Florida in order to help educate voters on the issues before them on this year's ballot.

This edition of the *2016 Voter Guide* details the four amendments on the November 8 ballot. We have provided a notes sheet on page 30 of this *Guide*, where you can jot down anything you want to remember about the amendments, and take it with you to the polls.

We hope this information is useful to you. Most of all, we hope that you vote, and use this resource and other authoritative sources for information to make sound and informed decisions about these proposed amendments to the constitution of Florida.

Sincerely,

Dominic M. Calabro

Dominic M. Calabro
President & CEO

On November 8, 2016, Floridians will vote on four proposed amendments to the Florida Constitution. This Florida TaxWatch Voter Guide is designed to provide voters with information about each of the amendments to help them cast well-informed votes.

Proposed constitutional amendments No. 1, No. 2, No. 3, and No. 5 will appear on the General Election Ballot. Those amendments concern solar energy, medical marijuana, and property tax exemptions for disabled first responders and low-income, long-term resident seniors. Florida voters already approved Amendment 4—providing tax exemptions for renewable energy devices— by 72 percent on August 30, 2016.

The full text of the amendments and the financial impact statements are available in the back of this report for Amendments No. 1 and No. 2. Financial impact statements are not required for amendments proposed by the Legislature, so they are not included with Amendments No. 3 and No. 5.

AMENDMENT 1

TITLE

RIGHTS OF ELECTRICITY CONSUMERS REGARDING SOLAR ENERGY CHOICE

PLACED BY

Citizens Initiative

AMENDING

Article X , Section 29

BALLOT SUMMARY

This amendment establishes a right under Florida's constitution for consumers to own or lease solar equipment installed on their property to generate electricity for their own use. State and local governments shall retain their abilities to protect consumer rights and public health, safety and welfare, and to ensure that consumers who do not choose to install solar are not required to subsidize the costs of backup power and electric grid access to those who do.

A YES VOTE MEANS

The right for consumers to use solar power to generate electricity for their own use, already in Florida laws and regulations,[1] would become a right protected in the Florida Constitution. The ability for state and local governments to protect consumers and the public would be explicitly provided for in the Florida Constitution, as would the authority for government to protect non-solar customers from having to subsidize solar customers' access to the grid and backup power.

A NO VOTE MEANS

The right for Floridians to use solar equipment to generate their own power would remain in general law only, where it is subject to change.

1 Section 366.91, Florida Statutes and Florida Administrative Code R. 25-6.065.

THE ARGUMENTS

SUPPORTERS

Proponents say that this amendment would ensure that Floridians have the right to use solar equipment to produce their own energy. It promotes solar energy in Florida while allowing for common sense consumer measures that protect Floridians from "rip-offs, scams and unfair subsidies."[2] It treats all electricity consumers fairly and ensures that those who choose not to use solar, or cannot afford to, do not subsidize those who do.

OPPONENTS

Opponents say that the amendment does not promote solar in Florida. It opens the door for utilities to charge solar users a fee under the guise of ensuring solar users are not subsidized, which is currently allowed in Florida.

Opponents also assert that it merely enshrines the status quo in the Constitution; so there is no need for this amendment.

2 SmartSolarfl.org, What Amendment 1 Does, https://smartsolarfl.org/the-solar-amendment/

ANALYSIS

Most Floridians want to promote solar energy, as evidenced by their overwhelming support (72 percent voting in favor) of Constitutional Amendment 4 on August 30, 2016, which allows the Legislature to provide property tax exemptions for solar and renewable energy devices. This Amendment would protect non-solar customers from having to subsidize solar customers' access to the grid and backup power.

A citizen initiative was begun by *Floridians for Solar Choice*, a group created by out-of-state environmental organizations and solar companies, to bring an amendment to the 2016 ballot that would have allowed businesses and individuals to sell up to 2 megawatts directly to others. Right now, only utilities - that are subject to state consumer protection regulations - have the right to sell electricity to third parties. But the most controversial parts of this amendment, which is not on the November ballot, would have prohibited state and local government from regulating these solar arrangements, and prohibited charging these small solar generators fees associated with connecting them to the electric grid, standby generation, and associated maintenance of the grid.

A competing amendment arose, started by *Consumers for Smart Solar*, funded largely by Florida utility companies. This became Amendment 1. The *Floridians for Solar Choice* amendment did not secure enough signatures to get on the 2016 ballot, while Amendment 1 did.

Consumers for Smart Solar said Amendment 1 was needed to make sure Floridians had the right to use solar and to provide consumer protections. *Floridians for Solar Choice* countered by saying Amendment 1 does

nothing to promote solar and instead is a misleading attempt by utility companies to protect the status quo.

These competing positions are highlighted by the Florida Supreme Court decision that approved Amendment 1 for the ballot.[3] The Court ruled on a 4-3 vote that Amendment 1 met all requirements to be on the ballot. The central debate was on whether or not the title and summary was misleading. The majority opinion found that it was not misleading.

This Amendment cements in the Constitution a protection for non-solar customers from having to subsidize solar customers' access to the grid and backup power.

FISCAL IMPACT

The Financial Impact Estimating Conference determined that the proposed amendment will not require any change in current or anticipated state and local regulation or taxation of solar energy in Florida. It found that the constitutional right the amendment establishes is consistent with current law and administration. The amendment does not require government to take any action. Consequently, the Conference concluded that the amendment is not expected to result in an increase or decrease in any revenues or costs to state and local government and its taxpayers.[4]

CONCLUSION

While Floridians have the right to own or lease solar equipment to provide their own energy needs, the amendment does raise that right to Constitutional status, which strengthens that right, as it cannot be changed by state or local governments without going back to the voters.

Moreover, this Amendment cements in the Constitution a protection for non-solar customers from having to subsidize solar customers' access to the grid and backup power.

Solar energy is expected to be more broadly used in Florida as prices and technology improve, and it is prudent to have in place a basic constitutional framework that ensures that government can take reasonable measures to protect consumers and prevent subsidies that could hurt ratepayers and cause public resistance to the expansion of solar energy.

Overall, any effort protecting the rights of Floridians to use solar energy in the Sunshine State is positive. Consistent with our recommendation to support the recent solar amendment (Constitutional Amendment 4 on August 30, 2016) allowing the Legislators to provide property tax exemptions for solar and renewable energy devices, we support this amendment.

3 The Supreme Court is often petitioned by the Attorney General to rule on whether a proposed amendment meets the single-subject requirement, if the Financial Impact Statement complies with law, and whether the ballot title and summary is misleading. Source: Supreme Court of Florida, Advisory Opinion to the Attorney General Re: Rights of Electricity Consumers Regarding Solar Energy Choice, March 31, 2016.

4 Florida Legislature, Office of Economic and Demographic Research, Financial Impact Estimating Conference, Complete Initiative Financial Information Statement: Rights of Electricity Consumers Regarding Solar Energy Choice.

AMENDMENT 2

TITLE

USE OF MARIJUANA FOR DEBILITATING MEDICAL CONDITIONS

PLACED BY

Citizens Initiative

AMENDING

Article X, Section 29

BALLOT SUMMARY

Allows medical use of marijuana for individuals with debilitating medical conditions as determined by a licensed Florida physician. Allows caregivers to assist patients' medical use of marijuana. The Department of Health shall register and regulate centers that produce and distribute marijuana for medical purposes and shall issue identification cards to patients and caregivers. Applies only to Florida law. Does not immunize violations of federal law or any non-medical use, possession or production of marijuana.

A YES VOTE MEANS

A constitutional right would be created for people with Debilitating Medical Conditions (such as cancer, AIDS, and epilepsy)[1] to use marijuana, as long as it is certified by a physician. Patients, caregivers, and physicians in compliance with the amendment would not be subject to criminal or civil liability under Florida law. Parental consent would be required before a physician certification could be given to a minor. Laws relating to the non-medicinal use of marijuana would not be changed. This system would be regulated by the Florida Department of Health.

A NO VOTE MEANS

Marijuana is an illegal drug, except in very specific circumstances. Floridians that use marijuana to treat an illness or its symptoms under circumstances not already authorized in statute will be breaking the law. Laws passed in 2014 and 2016 by the Florida Legislature authorizing the use medical marijuana in limited circumstances would remain in effect.

1 See page 20 of this report for proposed definition of Debilitating Medical Condition.

THE ARGUMENTS

SUPPORTERS

Proponents say the amendment is all about compassion for those with debilitating diseases and point to evidence that marijuana provides safe and effective therapy for conditions such as nausea, appetite loss, muscle spasms, and chronic pain resulting from a number of diseases. They claim it would provide an alternative to pill mills and would reduce the number of fatalities related to pain medication such as oxycodone, hydrocodone, and morphine. They further claim the new amendment remedies several concerns raised by opponents for a similar proposed amendment which failed to pass in 2014. They also point to the fact that 25 states and the District of Columbia have enacted medical marijuana laws. The Florida Legislature has passed two laws to allow the limited use of medical marijuana and supporters say the amendment is a logical next step, improving the lives of more patients with debilitating conditions. The sale of medical marijuana could also be a source of increased sales tax revenue for Florida's state and local governments.

OPPONENTS

Opponents say that Florida should not enact a Constitutional Amendment that directly contradicts federal law that prohibits any use of marijuana. Some also claim the law is too broad and would allow almost anyone to secure marijuana. They point to the state's history with pill mills as evidence there will be no shortage of doctors to provide approval for questionable conditions. Others warn of the social costs of increased marijuana use and say it will be expensive to regulate and provide added law enforcement resources. Opponents also says studies from Colorado show that significant amounts of medical marijuana will be diverted to recreational use and that California's medical marijuana experiment "failed miserably."[2] There is also the contention that "the approval of medicines and the protection of consumers are the responsibility of the FDA, not state legislators, not voters and not governors petitioning for marijuana to be rescheduled."[3] Not only this, but major law enforcement organizations also oppose the amendment.

ANALYSIS

Although 25 states and the District of Columbia have laws permitting some form of medical marijuana,[4] and nine other states have marijuana measures on the ballot in 2016,[5] federal law lists marijuana as a Schedule 1 drug with no accepted medical use and its possession, manufacturing and distribution is a federal crime. State laws, including this proposed Constitutional amendment, would not protect patients from federal prosecution. The current federal government has decided not to enforce federal cannabis laws in states that have legalized the drug,[6] but that could change with a new administration. Federal appropriations acts in 2015 and 2016 prohibit the U.S. Department of Justice from using any funds to enforce any law that interferes with a state's ability to implement its own medical marijuana law.[7] Clearly, renewed federal enforcement could place Florida residents in jeopardy.

While the use, possession, and sale of marijuana is prohibited by state law, there is some precedent for

2 Florida Politics, "Medical Marijuana Opponents Compare Florida Proposal to California Law in New Ad," May 27, 2016.
3 Save Our Society from Drugs, in written testimony to the Financial Impact Estimating Conference, Oct. 25, 2013
4 ProCon.org, "25 Legal Medical Marijuana States and DC," June 28, 2016.
5 Ballotpedia.org, Florida Medical Marijuana Legalization, Amendment 2 (2016).
6 U.S. Department of Justice, Guidance Regarding Marijuana Enforcement, August 29, 2014.
7 Florida House of Representatives, Final Bill Analysis, CS for CS/CS/HB 307 & HB 1313, July 20, 2016.

medical use of marijuana in Florida. Florida courts have found that "medical necessity" can circumvent the application of criminal penalties. In a case where a married couple suffered from uncontrollable nausea from AIDS treatment and their physician testified that no effective alternative treatment could be found, the First District Court of Appeal found that Florida law "does not preclude the defense of medical necessity" for the use of marijuana if the defendant: did not intentionally bring about the circumstance which precipitated the unlawful act; could not accomplish the same objective using a less offensive alternative available; and the evil sought to be avoided was more heinous than the unlawful act.[8]

The 2014 Legislature also took its first, limited foray into medical use of marijuana when it passed the Compassionate Medical Cannabis Act of 2014. The legislation legalized non-smoked, low-THC cannabis, such as the strain Charlotte's Web, for patients suffering from cancer or chronic seizures. The law requires physician approval and the determination that "no other satisfactory alternative treatment options exist for that patient." In 2016, the Legislature passed a law to allow a patient with a terminal condition to use "medical cannabis" without THC limits. A terminal condition is a progressive disease or condition that causes significant functional impairment, is not considered by a treating physician to be reversible, and, without the administration of life-sustaining procedures, will result in death within 1 year after diagnosis if the condition runs its normal course.

In 2014, an amendment similar to this year's Amendment 2 was on the ballot in Florida. Although a majority (58 percent) voted in favor of the amendment, it fell short of the 60 percent requirement for passage. One of the major objections to the 2014 proposed amendment was it was not clear enough on what conditions would be covered, opening the door for all manner of lesser ailments to be approved by doctors.

This proposed amendment would allow the use of medical marijuana for Debilitating Medical Conditions which are defined to mean cancer, epilepsy, glaucoma, HIV/AIDS, post-traumatic stress disorder, amyotrophic lateral sclerosis (ALS), Crohn's disease, Parkinson's disease, multiple sclerosis "or other debilitating medical conditions of the same kind or class as 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."

If a physician issues a certification[9] to a patient diagnosed with a qualifying debilitating condition, that patient may use marijuana to treat the condition without violating Florida law, though it would still violate federal law. A caregiver who is over 21 and has qualified for and obtained a caregiver certificate may assist the patient in the use of medical marijuana. The caregiver may not consume the marijuana obtained for medical use, though this would be very difficult to control.

The law creates Medical Marijuana Treatment Centers (MMTC) to acquire, cultivate, process and sell or administer medical marijuana to qualifying patients.

8 Jenks vs. State, 582 So. 2d 676

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.

The amendment specifies that it does not:

- Allow for the violation of any law other than for conduct in compliance with the amendment;
- Affect or repeal any law relating to the non-medical use, possession, production, or sale of marijuana;
- Authorize the use of medical marijuana for anyone other than a qualifying patient;
- Permit the operation of any vehicle, aircraft, train or boat while under the influence of marijuana;
- Require the violation of federal law or purport to give immunity under federal law;
- Require any health insurance provider or government agency to reimburse any person for expenses related to medical marijuana;
- Require any accommodation or on-site medical marijuana use in a correctional institution or place of education or employment, or for smoking medical marijuana in a public place;
- Affect or repeal laws relating to negligence or professional malpractice; nor
- Limit the ability of the Legislature to enact laws consistent with the amendment.

The Amendment does not address how medical marijuana will be dispensed to patients, so questions about this detail and others remain.

The Florida Department of Health is given responsibility for regulation, with duties including the issuance of qualifying patient identification cards, establishing qualifications for caregivers, and registering and regulating the MMTCs. The Department is also directed to develop a regulation that defines the amount of marijuana that could reasonably be presumed to be an adequate supply for qualifying patients' medical use.

FISCAL IMPACT

The Financial Information Statement prepared by the state Financial Impact Estimating Conference (FIEC) estimates it will cost the Florida Department of Health $2.7 million annually to carry out its regulatory functions. It is expected any added regulatory cost would be offset by fees imposed on the industry, although that may require further action by the Legislature. The Department of Highway Safety and Motor Vehicles, the Police Chiefs Association, and the Sheriffs Association expect additional law enforcement costs based on the experience from other states. The amount cannot be determined.

The Conference determined that medical marijuana would be subject to the sales and use tax unless a specific exemption is enacted. The applicability of agricultural-related sales tax exemptions to the sale and production of medical marijuana is uncertain. The increase in sales tax revenues to state and local governments cannot be precisely determined but it would be substantial. The conference estimates that if Florida's medical marijuana consumption mirrors Colorado's, annual sales tax revenues could increase by $67 million.[10]

10 Florida Legislature, Office of Economic and Demographic Research, Financial Impact Estimating Conference, Complete Initiative Financial Information Statement: Use Of Marijuana For Debilitating Medical Conditions.

CONCLUSION

The legalization of medical marijuana is still an experiment, and many states have enacted it with different approaches. The concept runs counter to the traditional government policy on illegal drugs, and there is significant opposition from Florida's law enforcement organizations. Additionally, the amendment still conflicts with federal law, but the U.S. government currently takes the approach to not enforce federal marijuana laws that interfere with states' medical marijuana laws.

Overall, this amendment is an improvement over the 2014 amendment and addresses some of that amendment's shortcomings, but it is not good public policy to pass state laws which violate federal law or have federal laws which are expressly not enforced. The Legislature has already passed two laws to allow for limited medical marijuana use in Florida. It would be more prudent to allow them to consider the nuances of expansion in a thoughtful and deliberate way.

AMENDMENT 3

TITLE

TAX EXEMPTION FOR TOTALLY AND PERMANENTLY DISABLED FIRST RESPONDERS

PLACED BY

2016 Florida Legislature

AMENDING

Article VII, Section 6, Article XII

BALLOT SUMMARY

Proposing an amendment to the State Constitution to authorize a first responder, who is totally and permanently disabled as a result of injuries sustained in the line of duty, to receive relief from ad valorem taxes assessed on homestead property, if authorized by general law. If approved by voters, the amendment takes effect January 1, 2017.

A YES VOTE MEANS

The Legislature would be authorized to enact a full or partial property tax exemption on homestead property for first responders who are totally and permanently disabled as a result of an injury sustained in the line of duty. The amendment itself does not grant the exemption, a subsequent Legislature would have to pass a law providing the exemption.

A NO VOTE MEANS

Because property tax amendments must be authorized in the Florida Constitution, the Legislature would be unable to provide a new property tax amendment for disabled first responders.

THE ARGUMENTS

PROS

This would be a way to pay back first responders for the sacrifices they make for the citizens of Florida. When a first responder becomes totally and permanently disabled in the line of duty while protecting and serving Floridians, helping them reduce or eliminate their property tax bill is justified. In order for the exemption to become law, it would still have to go through the democratic process, as the Legislature would have to pass implementing legislation in order for the exemption to be granted.

CONS

The exemption would increase the complexity and non-uniformity of Florida's property tax system. The system already does not treat all taxpayers the same and an exemption based on occupation is unwarranted. Expanding the current exemptions to include first responders could create a "slippery slope," leading to other occupations becoming exempt. Exemptions also have the potential to reduce tax revenue and funding for schools and local governments or shift the tax burden to others.

ANALYSIS

Ad valorem (property) taxation in Florida provides approximately $28 billion to school districts, cities, counties, and special districts. The tax applies to the market value of real property, adjusted for any differentials, assessment caps, and exemptions. The average millage rate (tax rate) in the state is 18.2 mills, or $18.20 per $1000 of taxable value. Businesses (and property owners who rent property) also are subject to property taxes on their tangible personal property (TPP). Household items are not subject to the tax, so generally, TPP taxes are paid by businesses on their machinery, equipment, furniture, computers, signs, supplies, and other such property.

There are a number of exemptions to property taxes. New exemptions or anything that causes property to be assessed at less than full value must be authorized in the constitution. The changes proposed by Amendment 3 cannot be done solely statutorily.

Article VII, section 3(b) of the *Florida Constitution* currently provides for property tax exemptions of at least $500 for widows and widowers, blind persons, and persons who are totally and permanently disabled. The Legislature implemented these exemptions by totally exempting homestead property owned by a quadriplegic, paraplegic, hemiplegic, or other totally and permanently disabled person who must use a wheelchair for mobility or who is legally blind. Except for quadriplegics, the other disabled persons must meet income limitations to qualify.[1]

Article VII, section 6 provides (no legislation required) a property tax discount for veterans who are age 65 or older who are partially or totally permanently disabled. The disability must be combat related and the veteran must have been honorably discharged. The discount is equal to the percentage of the veteran's disability. In addition, Article VII, section 6 authorizes the Legislature to provide, by general law, property tax relief to the surviving spouse of a veteran who died from service-connected causes while on active duty, as well as the surviving spouse of a first responder who died in the line of duty.

1 The gross income of all persons residing in the homestead cannot exceed an amount originally set at $14,500. Beginning in 1990, this amount is adjusted annually by the "cost-of-living index."

The exemptions for the surviving spouses of veterans and first responders have been enacted by the Legislature. "First responder" is defined as a law enforcement officer, a correctional officer, a firefighter, an emergency medical technician, or a paramedic. For first responders, "in the line of duty" is defined in general law to include:

- Engaging in law enforcement;
- Performing an activity relating to fire suppression and prevention;
- Responding to a hazardous material emergency;
- Performing rescue activity;
- Providing emergency medical services;
- Performing disaster relief activity;
- Otherwise engaging in emergency response activity; or
- Engaging in a training exercise related to any of the events or activities enumerated in this subparagraph if the training has been authorized by the employing entity.

Amendment 3 requires that the connection between a disability and service in the line of duty shall not be presumed but must be determined as provided by general law. It also provides that 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 condition or disease.

It appears that many totally and permanently disabled first responders may be able to qualify for the exemption provided in Article VII, section 3(b).[2] The current exemption has a requirement that other totally and permanently disabled persons must "use a wheelchair for mobility." This may restrict the number of first responders that could qualify. The final details must be worked out by the Legislature. However, there is no assurance the 2017 Legislature, or a subsequent one, will pass such a bill. The 2016 Legislature did not consider an implementing bill for Amendment 3.

FISCAL IMPACT

Financial impact statements[3] are not required for amendments proposed by the Legislature, so Amendment 3 does not have one. However, the state Revenue Estimating Conference examined the amendment in its Impact Conference. The conference adopted a "zero" estimate for the amendment because the Legislature would still have to pass an implementing bill. But work papers show it was estimated that the exemption would be worth between $1.2 million and $6.4 million in the first year.[4] Even at the highest estimate, this is approximately two one-hundredths of a percent of Florida's $28 billion in property tax collections. These estimates assume current millage rates.

If the amendment passes, it is not certain property tax revenues will be reduced by this amount, if at all. Local governments may adjust millage rates to make up for the lost taxable value. Newly qualified totally and permanently disabled first responders would certainly save on property taxes (in comparison to property tax due without the exemption) but at least some of that savings could be shifted to other property taxpayers.

2 Implemented in section 196.101, Florida Statutes.

3 S. 100.371, Florida Statutes establishes a Financial Impact Estimating Conference to adopt and prepare financial impact statements to accompany any proposed constitutional amendment which is placed on the ballot by citizens' initiative petition.

4 Results of the Revenue Impact Estimating Conference for CS/HJR 1009, June 6, 2016.

CONCLUSION

There is no assurance the exemption will be enacted by the Legislature, but the Joint Resolution creating proposed Amendment 3 received a unanimous vote in both the House and Senate during the 2016 legislative session. The amendment could serve to compensate—in relatively minor way—first responders who are totally and permanently disabled while carrying out their duties to protect Floridians. There are currently property tax exemptions for disabled persons in Florida and this may serve to allow more disabled first responders to qualify for tax relief. It is a small revenue impact for a big sacrifice of the Sunshine State's totally and permanently disabled first responders and should receive the approval of the voters.

AMENDMENT 5

TITLE

HOMESTEAD TAX EXEMPTION FOR CERTAIN SENIOR, LOW-INCOME, LONG-TERM RESIDENTS; DETERMINATION OF JUST VALUE

PLACED BY

2016 Florida Legislature

AMENDING

Article VII, Section 6, Article XII

BALLOT SUMMARY

Proposing an amendment to the State Constitution to revise the homestead tax exemption that may be granted by counties or municipalities for property with just value less than $250,000 owned by certain senior, low-income, long-term residents to specify that just value is determined in the first tax year the owner applies and is eligible for the exemption. The amendment takes effect January 1, 2017, and applies retroactively to exemptions granted before January 1, 2017.

A YES VOTE MEANS

One of the requirements for a current additional homestead exemption for elderly homeowners who are low-income and long-time residents would change. Currently, a person who meets the other requirements qualifies for the exemption if their home is valued at less than $250,000. A yes vote would change that limitation to $250,000 *at the time the exemption is originally granted.*

A NO VOTE MEANS

The requirements to qualify for the homestead exemption for low-income, long-time, elderly residents would not change. Homeowners could still qualify for the exemption under the current guidelines, but if the value of their home rises above the $250,000 threshold, they would no longer receive the exemption.

THE ARGUMENTS

PROS

Elderly homeowners who currently qualify for the additional homestead exemption would no longer lose that exemption when the value of their home rises above $250,000. The resulting tax bill may be unaffordable for many low-income seniors and could result in the loss of their home. Supporters say it is unfair to not account for rising property values. The exemption already exists and cities and counties decide for themselves if they want to offer it.

CONS

The exemption would add another wrinkle to Florida's complex property tax system would make it a little less uniform. The exemption would allow persons who qualify for the current exemption to continue receiving it no matter how valuable their home becomes, even if the value increase was due to additions or improvements. Exemptions also have the potential to reduce tax revenue and funding for local governments or shift the tax burden to other property taxpayers.

ANALYSIS

Ad Valorem (property) taxation in Florida provides approximately $28 billion to school districts, cities, counties and special taxing districts. The tax applies to the market value of real property, adjusted for any differentials, assessment caps and exemptions. The average millage rate (tax rate) in the state is 18.2 mills, or $18.20 per $1000 of taxable value. Businesses (and property owners who rent property) also are subject to property taxes on their tangible personal property (TPP). Household items are not subject to the tax, so generally, TPP taxes are paid by businesses on their machinery, equipment, furniture, computers, signs, supplies, and other such property.

There are a number of exemptions to property taxes. New exemptions or anything that causes property to be assessed at less than full value must be authorized in the constitution. The changes proposed by Amendment 4 cannot be done solely through statute.

In addition to the two $25,000 homestead exemptions currently available to all owners of homestead property, counties and cities have the authority to offer one or both of these exemptions from their respective tax levies:

- An exemption not exceeding $50,000 to any owner of homestead property who has attained age 65, and whose household income does not exceed $20,000; or
- An exemption equal to the assessed value of the property (100% exemption) to any owner of homestead property with a just (market) value less than $250,000, and who has lived there for not less than 25 years, has attained age 65, and whose household income does not exceed $28,448.[1] After obtaining the exemption, if the market value of the elderly taxpayer's home rises above the $250,000 limit, the taxpayer would lose the exemption.
- The property is only exempt from the millage rate for the county and/or city that adopts the exemption. It does not apply to school district or independent special district levies.

Amendment 5 would change the second exemption, which was approved by 61 percent of the voters in 2012 and implemented by the Legislature in the same

1 Originally set at $20,000, the income limit is annually adjusted for changes in cost of living. In 2015, the income limitation was $28,448.

year. Cities and counties have the discretion to adopt the exemption by ordinance. In 2015, there were 25 counties that offered the exemption, worth $451 million in exempt taxable value.

In addition, there were 13 counties in which at least one city offered the amendment, worth $180 million in exempt taxable value.[2]

Amendment 5 would change the home value limitation to being valued at $250,000 when the exemption was first obtained. This mean if the home's value subsequently rises above $250,000, the taxpayer could still keep the exemption, providing the taxpayer still meets the other requirements.

The loss of the full exemption could prove to be a significant hardship for a low-income elderly person. They would not be liable for taxes on the full $250,000 because they would still be eligible for the homestead exemptions and possibly the additional local exemption for low-income elderly. The Save Our Home assessment limitation would also have kept the assessed value well below the just value. Still, at the current average county and municipal millage rates, a home with a taxable value of $125,000 could owe almost $1,500 in property taxes to those jurisdictions.

The 2016 Legislature passed a bill (HB 277) to implement the amendment if it is approved by the voters. The implementing bill allows those who had had the exemption, but lost it because the just value of the home rose above $250,000, to regain the exemption if they still qualify.

It also allows those who lost the exemption to apply to the tax collector for a refund for any year in which the exemption was denied solely because value of the homestead property exceeded $250,000.

FISCAL IMPACT

Financial impact statements[3] are not required for amendments proposed by the Legislature, so Amendment 5 does not have one. However, the state Revenue Estimating Conference examined the amendment and implementing bill in its Impact Conference. The Conference adopted a zero/indeterminate estimate for the amendment (due to uncertainty or passage). But it was estimated that if all cities and counties currently offering the exemption continue to do so, the exemption would be worth an additional $500,000 in FY2017-18, growing to $1.2 million in FY2020-21. The maximum potential impact, if all cities and counties were to adopt the exemption (highly unlikely), would be $1.6 million in FY2017-18, growing to $4.2 million in FY2020-21.[4] These estimates assume current millage rates.

If the amendment passes, it is not certain property tax revenues will be reduced by this amount, if at all. Local governments may adjust millage rates to make up for the lost taxable value. Someone who stands to lose the exemption under current law would continue to save, but at least some of that savings could be shifted to other property taxpayers.

2 Florida House of Representatives, Final Bill Analysis, CS/HJR 275, April 14, 2016.

3 S. 100.371, Florida Statutes establishes a Financial Impact Estimating Conference to adopt and prepare financial impact statements to accompany any proposed constitutional amendment which is placed on the ballot by citizens' initiative petition.

4 Results of the Revenue Impact Estimating Conference for CS/CS/HB 277, January 29, 2016.

CONCLUSION

Amendment 5 does not create a new exemption. It simply allows low-income elderly individuals who have lived in their residence for more than 25 years to continue to enjoy the exemption if their home's value rises above $250,000. This could help them avoid facing property tax bills they may not be able to afford. It will not increase the number of people who qualify for the exemption for the first time in any year, but it will increase the total number of exemptions over time. Once a homeowner qualifies for the exemption, he or she will keep it as long as the qualifying elderly person stays in their home and their income stays below the inflation adjusted limit. Moreover, cities and counties have the choice whether or not to implement the amendment. Amendment 5 simply adds more consistency and equity for Florida's low-income seniors and should receive the approval of the voters.

FULL TEXT OF THE AMENDMENTS

AMENDMENT 1– RIGHTS OF ELECTRICITY CONSUMERS REGARDING SOLAR ENERGY CHOICE

FINANCIAL IMPACT STATEMENT

The amendment is not expected to result in an increase or decrease in any revenues or costs to state and local government

FULL TEXT OF AMENDMENT

(Words underlined are additions; words ~~stricken~~ are deletions.)

ARTICLE X

MISCELLANEOUS

SECTION 29 – Rights of electricity consumers regarding solar energy choice. –

(a) ESTABLISHMENT OF CONSTITUTIONAL RIGHT. Electricity consumers have the right to own or lease solar equipment installed on their property to generate electricity for their own use.

(b) RETENTION OF STATE AND LOCAL GOVERNMENTAL ABILITIES. State and local governments shall retain their abilities to protect consumer rights and public health, safety and welfare, and to ensure that consumers who do not choose to install solar are not required to subsidize the costs of backup power and electric grid access to those who do.

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

(1) "consumer" means any end user of electricity regardless of the source of that electricity.

(2) "solar equipment," "solar electrical generating equipment" and "solar" are used interchangeably and mean photovoltaic panels and any other device or system that converts sunlight into electricity.

(3) "backup power" means electricity from an electric utility, made available to solar electricity consumers for their use when their solar electricity generation is insufficient or unavailable, such as at night, during periods of low solar electricity generation or when their solar equipment otherwise is not functioning.

(4) "lease," when used in the context of a consumer paying the owner of solar electrical generating equipment for the right to use such equipment, means an agreement under which the consumer pays the equipment owner/lessor a stream of periodic payments for the use of such equipment, which payments do not vary in amount based on the amount of electricity produced by the equipment and used by the consumer/lessee.

(5) "electric grid" means the interconnected electrical network, consisting of power plants and other generating facilities, transformers, transmission lines, distribution lines and related facilities, that makes electricity available to consumers throughout Florida.

(6) "electric utility" means any municipal electric utility, investor-owned electric utility, or rural electric cooperative which owns, maintains, or operates an electric generation, transmission, or distribution system within the state.

(d) EFFECTIVE DATE. This section shall be effective immediately upon voter approval of this amendment.

AMENDMENT 2 – USE OF MARIJUANA FOR DEBILITATING MEDICAL CONDITIONS

FINANCIAL IMPACT STATEMENT

Increased costs from this amendment to state and local governments cannot be determined. There will be additional regulatory costs and enforcement activities associated with the production, sale, use and possession of medical marijuana. Fees may offset some of the regulatory costs. Sales tax will likely apply to most purchases, resulting in a substantial increase in state and local government revenues that cannot be determined precisely. The impact on property tax revenues cannot be determined.

FULL TEXT OF AMENDMENT

(Words underlined are additions; words ~~stricken~~ are deletions.)

ARTICLE X

MISCELLANEOUS

SECTION 29.– Medical marijuana 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.

(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), post-traumatic 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 as 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.

(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.

(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 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.

(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.

AMENDMENT 3 – TAX EXEMPTION FOR TOTALLY AND PERMANENTLY DISABLED FIRST RESPONDERS

FULL TEXT OF AMENDMENT

(Words underlined are additions; words ~~stricken~~ are deletions.)

ARTICLE VII

FINANCE AND TAXATION

SECTION 6. Homestead exemptions.—

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

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

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

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

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

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

The general law must allow counties and municipalities to grant these 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) Each veteran who is age 65 or older who is partially or totally permanently disabled shall receive a discount from the amount of the ad valorem tax otherwise owed on homestead property the veteran owns and resides in if the disability was combat related and the veteran was honorably discharged upon separation from military service. The discount shall be in a percentage equal to the percentage of the veteran's permanent, service-connected disability as determined by the United States Department of Veterans Affairs. To qualify for the discount granted by this subsection, 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. This subsection is self-executing and does not require implementing legislation.

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

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

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

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

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

a. "first responder" means a law enforcement officer, a correctional officer, a firefighter, an emergency medical technician, or a paramedic, and the term:

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

ARTICLE XII

SCHEDULE

Tax exemption for totally and permanently disabled first responders.— The amendment to Section 6 of Article VII relating to relief from ad valorem taxes assessed on homestead property for first responders, who are totally and permanently disabled as a result of injuries sustained in the line of duty, takes effect January 1, 2017.

AMENDMENT 5 – HOMESTEAD TAX EXEMPTION FOR CERTAIN SENIOR, LOW-INCOME, LONG-TERM RESIDENTS; DETERMINATION OF JUST VALUE

FULL TEXT OF AMENDMENT

(Words underlined are additions; words ~~stricken~~ are deletions.)

ARTICLE VII

FINANCE AND TAXATION

SECTION 6. Homestead exemptions.—

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

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

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

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

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

(2) An exemption equal to the assessed value of the property to a ~~any~~ person who has the legal or equitable title to real estate with a just value less than two hundred and fifty thousand dollars, as determined in the first tax year that the owner applies and is eligible for the exemption, and who has maintained thereon the permanent residence of the owner for not less than twenty-five years, ~~and~~ who has attained age sixty-five, and whose household income

does not exceed the income limitation prescribed in paragraph (1).

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

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

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

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

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

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

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

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

ARTICLE XII

SCHEDULE

Additional ad valorem exemption for persons age sixty-five or older.—

This section and the amendment to Section 6 of Article VII revising the just value determination for the additional ad valorem tax exemption for persons age sixty-five or older shall take effect January 1, 2017, following approval by the electors, and shall operate retroactively to January 1, 2013, for any person who received the exemption under paragraph (2) of Section 6(d) of Article VII before January 1, 2017.

AMENDMENT NOTES

AMENDMENT 1

RIGHTS OF ELECTRICITY CONSUMERS REGARDING SOLAR ENERGY CHOICE

MY VOTE: YES NO

AMENDMENT 2

USE OF MARIJUANA FOR DEBILITATING MEDICAL CONDITIONS

MY VOTE: YES NO

AMENDMENT 3

TAX EXEMPTION FOR TOTALLY AND PERMANENTLY DISABLED FIRST RESPONDERS

MY VOTE: YES NO

AMENDMENT 5

HOMESTEAD TAX EXEMPTION FOR CERTAIN SENIOR, LOW-INCOME, LONG-TERM RESIDENTS; DETERMINATION OF JUST VALUE

MY VOTE: YES NO

SEPTEMBER 2016

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

Florida TaxWatch is supported by voluntary, tax-deductible donations and private grants, and does not accept government funding. Donations provide a solid, lasting foundation that has enabled Florida TaxWatch to bring about a more effective, responsive government that is accountable to the citizens it serves since 1979.

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

The findings in this Report are based on the data and sources referenced. Florida TaxWatch research is conducted with every reasonable attempt to verify the accuracy and reliability of the data, and the calculations and assumptions made herein. Please feel free to contact us if you feel that this paper is factually inaccurate.

The research findings and recommendations of Florida TaxWatch do not necessarily reflect the view of its donors, staff, Executive Committee, or Board of Trustees; and are not influenced by the individuals or organizations who may have contributed to the research, in accordance with the Florida TaxWatch Research Policies and Procedures to Maintain the High Quality, Integrity, and Independence of the Research Conducted by Florida TaxWatch and its Centers of Excellence and Task Forces.

This Report is intended for educational and informational purposes. If they appear, references to specific policy makers or private companies have been included solely to advance these purposes, and do not constitute an endorsement, sponsorship, or recommendation of or by the Florida TaxWatch Research Institute, Inc.

This independent Report was made possible by the generous financial support of Florida TaxWatch donors.

Stay Informed:


www.floridataxwatch.org


facebook.com/floridataxwatch


@floridataxwatch


youtube.com/floridataxwatch

106 N. BRONOUGH ST., TALLAHASSEE, FL 32301 O: 850.222.5052 F: 850.222.7476