

Amendment # 5 Title: Supermajority Vote Required to Impose, Authorize, or Raise State Taxes or Fees

Ballot Language: Prohibits the legislature from imposing, authorizing, or raising a state tax or fee except through legislation approved by a two-thirds vote of each house of the legislature in a bill containing no other subject. This proposal does not authorize a state tax or fee otherwise prohibited by the Constitution and does not apply to fees or taxes imposed or authorized to be imposed by a county, municipality, school board, or special district.²

How the Amendment Reached the Ballot: Florida State Legislature

What your Vote Means:

A Yes: Amendment 5 would require a two-thirds vote of each chamber of the Florida State Legislature to enact new taxes or fees or increase existing ones. As of 2018, the state legislature can enact new taxes or fees or increase existing ones, except the corporate income tax, through a simple majority vote in each chamber. Voters approved the amendment for the corporate income tax, with a three-fifths vote requirement to increase the tax above 5.0 percent, in 1971.²

A No: Retains the existing laws that the state legislature can enact new taxes or fees or increase existing ones, except the corporate income tax, through a simple majority vote in each chamber.²

Arguments For and Against:

Pro: House Speaker Richard Corcoran (R-37) said, "We should always make it much more difficult to raise taxes than it is to cut them.

Leu Uhler, president of the National Tax Limitation Committee, said, "The amendment obviously is designed to raise the threshold for big spenders to increase taxes and tax rates. In a state like Florida, where you have no personal income tax, there is an effort to raise other taxes, so this is a proper defense mechanism.

As of 2018, fifteen (15) states require a supermajority vote for at least some statewide tax increases, and one state (Colorado) requires voter approval for tax increases. This section is referring to tax increases at the state level and does not include requirements for local tax increases.

In 1996, voters approved a constitutional amendment to require a two-thirds (66.67 percent) supermajority vote at the ballot to increase taxes through a legislative referral or citizen's initiative. The measure received the support of 69.3 percent of voters. As of 2018, there have been no constitutional amendments to increase taxes since before 1996.

Con: The League of Women Voters of Florida argued, "This amendment does not include a provision that would allow for tax increases in times of emergencies (hurricane, floods, recession, etc.) and is an abrogation of the Legislature's fiduciary responsibility to pass a reasonable budget.

Tallahassee Mayor Andrew Gillum (D) said, "It's very clear that they're getting ready for when they're out of power, and trying to stack the deck now as much as possible. Everything we have proposed hinges on our ability to defeat this."²

Supporters:

Gov. Rick Scott
House Speaker Richard Corcoran
Florida TaxWatch
Florida Chamber of Commerce
Christian Family Coalition Florida CFC

Opponents:

Democrat Gov. Candidate Andrew Gillum
League of Women Voters of Florida
Dem Progress Caucus of Florida
USA Today's Florida Today (Leans left)
Florida Policy Institute
Progress Florida
Florida Education Association
Americans for Tax Fairness

Who are Americans for Tax Fairness? Below are the national and state organizations in support of Americans for Tax Fairness' founding principles.

<https://americansfortaxfairness.org/endorsements/>

AFL-CIO

NEA

SEIU

Alliance for Progressive Values

American Federation of Teachers

Americans for Democratic Action

American Sustainable Business Council

MoveOn.org

Unidos US (formerly Nat'l Council of La Raza)

TPM's Recommendation:

Vote **YES** on Amendment 5

Sources:

¹The James Madison Institute 2018 Florida Amendment Guide

https://www.jamesmadison.org/wp-content/uploads/2018/08/2018_Amendment_Guide_v08_web.pdf

²Ballotpedia:

https://ballotpedia.org/Florida_2018_ballot_measures