



**FLORIDA CONSTITUTION
ARTICLE XII
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CONSTITUTION | FLORIDA

ARTICLE: XII Schedule

SECTIONS: 1 through 41



ARTICLE XII SECTION 1 | CONSTITUTION OF 1885 SUPERSEDED

Articles I through IV, VII, and IX through XX of the Constitution of Florida adopted in 1885, as amended from time to time, are superseded by this revision except those sections expressly retained and made a part of this revision by reference.



ARTICLE XII SECTION 2 | PROPERTY TAXES; MILLAGES

Tax millages authorized in counties, municipalities and special districts, on the date this revision becomes effective, may be continued until reduced by law.



ARTICLE XII SECTION 3 | OFFICERS TO CONTINUE IN OFFICE

Every person holding office when this revision becomes effective shall continue in office for the remainder of the term if that office is not abolished. If the office is abolished the incumbent shall be paid adequate compensation, to be fixed by law, for the loss of emoluments for the remainder of the term.



ARTICLE XII SECTION 4 | STATE COMMISSION OF EDUCATION

The state superintendent of public instruction in office on the effective date of this revision shall become and, for the remainder of the term being served, shall be the commissioner of education.



ARTICLE XII SECTION 5 | SUPERINTENDENT OF SCHOOLS

(a) On the effective date of this revision the county superintendent of public instruction of each county shall become and, for the remainder of the term being served, shall be the superintendent of schools of that district.

(b) The method of selection of the county superintendent of public instruction of each county, as provided by or under the Constitution of 1885, as amended, shall apply to the selection of the district superintendent of schools until changed as herein provided.



ARTICLE XII SECTION 6 | LAWS PRESERVED

(a) All laws in effect upon the adoption of this revision, to the extent not inconsistent with it, shall remain in force until they expire by their terms or are repealed.

(b) All statutes which, under the Constitution of 1885, as amended, apply to the state superintendent of public instruction and those which apply to the county superintendent of public instruction shall under this revision apply, respectively, to the state commissioner of education and the district superintendent of schools.



ARTICLE XII SECTION 7 | RIGHTS RESERVED

(a) All actions, rights of action, claims, contracts and obligations of individuals, corporations and public bodies or agencies existing on the date this revision becomes effective shall continue to be valid as if this revision had not been adopted. All taxes, penalties, fines and forfeitures owing to the state under the Constitution of 1885, as amended, shall inure to the state under this revision, and all sentences as punishment for crime shall be executed according to their terms.

(b) This revision shall not be retroactive so as to create any right or liability which did not exist under the Constitution of 1885, as amended, based upon matters occurring prior to the adoption of this revision.



ARTICLE XII SECTION 8 | PUBLIC DEBTS RECOGNIZED

All bonds, revenue certificates, revenue bonds and tax anticipation certificates issued pursuant to the Constitution of 1885, as amended by the state, any agency, political subdivision or public corporation of the state shall remain in full force and effect and shall be secured by the same sources of revenue as before the adoption of this revision, and, to the extent necessary to effectuate this section, the applicable provisions of the Constitution of 1885, as amended, are retained as a part of this revision until payment in full of these public securities.



ARTICLE XII SECTION 9 | BONDS

(a) ADDITIONAL SECURITIES.

(1) ¹Article IX, Section 17, of the Constitution of 1885, as amended, as it existed immediately before this Constitution, as revised in 1968, became effective, is adopted by this reference as a part of this revision as completely as though incorporated herein verbatim, except revenue bonds, revenue certificates or other evidences of indebtedness hereafter issued thereunder may be issued by the agency of the state so authorized by law.

(2) That portion of ²Article XII, Section 9, Subsection (a) of this Constitution, as amended, which by reference adopted ³Article XII, Section 19 of the Constitution of 1885, as amended, as the same existed immediately before the effective date of this amendment is adopted by this reference as part of this revision as completely as though incorporated herein verbatim, for the purpose of providing that after the effective date of this amendment all of the proceeds of the revenues derived from the gross receipts taxes, as therein defined, collected in each year shall be applied as provided therein to the extent necessary to comply with all obligations to or for the benefit of holders of bonds or certificates issued before the effective date of this amendment or any refundings thereof which are secured by such gross receipts taxes. No bonds or other obligations may be issued pursuant to the provisions of ³Article XII, Section 19, of the Constitution of 1885, as amended, but this provision shall not be construed to prevent the refunding of any such outstanding bonds or obligations pursuant to the provisions of this subsection (a)(2).

Subject to the requirements of the first paragraph of this subsection (a)(2), beginning July 1, 1975, all of the proceeds of the revenues derived from the gross receipts taxes collected from every person, including municipalities, as provided and levied pursuant to the provisions of chapter 203, Florida Statutes, as such chapter is amended from time to time, shall, as collected, be placed in a trust fund to be known as the "public education capital outlay and debt service trust fund" in the state treasury (hereinafter referred to as



"capital outlay fund"), and used only as provided herein.

The capital outlay fund shall be administered by the state board of education as created and constituted by Section 2 of Article IX of the Constitution of Florida as revised in 1968 (hereinafter referred to as "state board"), or by such other instrumentality of the state which shall hereafter succeed by law to the powers, duties and functions of the state board, including the powers, duties and functions of the state board provided in this subsection (a)(2). The state board shall be a body corporate and shall have all the powers provided herein in addition to all other constitutional and statutory powers related to the purposes of this subsection (a)(2) heretofore or hereafter conferred by law upon the state board, or its predecessor created by the Constitution of 1885, as amended.

State bonds pledging the full faith and credit of the state may be issued, without a vote of the electors, by the state board pursuant to law to finance or refinance capital projects theretofore authorized by the legislature, and any purposes appurtenant or incidental thereto, for the state system of public education provided for in Section 1 of Article IX of this Constitution (hereinafter referred to as "state system"), including but not limited to institutions of higher learning, community colleges, vocational technical schools, or public schools, as now defined or as may hereafter be defined by law. All such bonds shall mature not later than thirty years after the date of issuance thereof. All other details of such bonds shall be as provided by law or by the proceedings authorizing such bonds; provided, however, that no bonds, except refunding bonds, shall be issued, and no proceeds shall be expended for the cost of any capital project, unless such project has been authorized by the legislature.

Bonds issued pursuant to this subsection (a)(2) shall be primarily payable from such revenues derived from gross receipts taxes, and shall be additionally secured by the full faith and credit of the state. No such bonds shall ever be issued in an amount exceeding ninety percent of the amount which the state board determines can be



serviced by the revenues derived from the gross receipts taxes accruing thereafter under the provisions of this subsection (a) (2), and such determination shall be conclusive.

The moneys in the capital outlay fund in each fiscal year shall be used only for the following purposes and in the following order of priority:

- a. For the payment of the principal of and interest on any bonds due in such fiscal year;
- b. For the deposit into any reserve funds provided for in the proceedings authorizing the issuance of bonds of any amounts required to be deposited in such reserve funds in such fiscal year;
- c. For direct payment of the cost or any part of the cost of any capital project for the state system theretofore authorized by the legislature, or for the purchase or redemption of outstanding bonds in accordance with the provisions of the proceedings which authorized the issuance of such bonds, or for the purpose of maintaining, restoring, or repairing existing public educational facilities.

(b) REFUNDING BONDS. Revenue bonds to finance the cost of state capital projects issued prior to the date this revision becomes effective, including projects of the Florida state turnpike authority or its successor but excluding all portions of the state highway system, may be refunded as provided by law without vote of the electors at a lower net average interest cost rate by the issuance of bonds maturing not later than the obligations refunded, secured by the same revenues only.

(c) MOTOR VEHICLE FUEL TAXES.

(1) A state tax, designated "second gas tax," of two cents per gallon upon gasoline and other like products of petroleum and an equivalent tax upon other sources of energy used to propel motor vehicles as levied by ⁴Article IX, Section 16, of the Constitution of 1885, as amended, is hereby continued. The proceeds of said tax shall be placed monthly in the state roads distribution fund in the state treasury.



(2) ⁴Article IX, Section 16, of the Constitution of 1885, as amended, is adopted by this reference as a part of this revision as completely as though incorporated herein verbatim for the purpose of providing that after the effective date of this revision the proceeds of the "second gas tax" as referred to therein shall be allocated among the several counties in accordance with the formula stated therein to the extent necessary to comply with all obligations to or for the benefit of holders of bonds, revenue certificates and tax anticipation certificates or any refundings thereof secured by any portion of the "second gas tax."

(3) No funds anticipated to be allocated under the formula stated in ⁴Article IX, Section 16, of the Constitution of 1885, as amended, shall be pledged as security for any obligation hereafter issued or entered into, except that any outstanding obligations previously issued pledging revenues allocated under said ⁴Article IX, Section 16, may be refunded at a lower average net interest cost rate by the issuance of refunding bonds, maturing not later than the obligations refunded, secured by the same revenues and any other security authorized in paragraph (5) of this subsection.

(4) Subject to the requirements of paragraph (2) of this subsection and after payment of administrative expenses, the "second gas tax" shall be allocated to the account of each of the several counties in the amounts to be determined as follows: There shall be an initial allocation of one-fourth in the ratio of county area to state area, one-fourth in the ratio of the total county population to the total population of the state in accordance with the latest available federal census, and one-half in the ratio of the total "second gas tax" collected on retail sales or use in each county to the total collected in all counties of the state during the previous fiscal year. If the annual debt service requirements of any obligations issued for any county, including any deficiencies for prior years, secured under paragraph (2) of this subsection, exceeds the amount which would be allocated to that county under the formula set out in this paragraph, the amounts allocated to other counties shall be reduced proportionately.



(5) Funds allocated under paragraphs (2) and (4) of this subsection shall be administered by the state board of administration created under Article IV, Section 4. The board shall remit the proceeds of the "second gas tax" in each county account for use in said county as follows: eighty per cent to the state agency supervising the state road system and twenty per cent to the governing body of the county. The percentage allocated to the county may be increased by general law. The proceeds of the "second gas tax" subject to allocation to the several counties under this paragraph (5) shall be used first, for the payment of obligations pledging revenues allocated pursuant to ⁴Article IX, Section 16, of the Constitution of 1885, as amended, and any refundings thereof; second, for the payment of debt service on bonds issued as provided by this paragraph (5) to finance the acquisition and construction of roads as defined by law; and third, for the acquisition and construction of roads and for road maintenance as authorized by law. When authorized by law, state bonds pledging the full faith and credit of the state may be issued without any election: (i) to refund obligations secured by any portion of the "second gas tax" allocated to a county under ⁴Article IX, Section 16, of the Constitution of 1885, as amended; (ii) to finance the acquisition and construction of roads in a county when approved by the governing body of the county and the state agency supervising the state road system; and (iii) to refund obligations secured by any portion of the "second gas tax" allocated under paragraph 9(c)(4). No such bonds shall be issued unless a state fiscal agency created by law has made a determination that in no state fiscal year will the debt service requirements of the bonds and all other bonds secured by the pledged portion of the "second gas tax" allocated to the county exceed seventy-five per cent of the pledged portion of the "second gas tax" allocated to that county for the preceding state fiscal year, of the pledged net tolls from existing facilities collected in the preceding state fiscal year, and of the annual average net tolls anticipated during the first five state fiscal years of operation of new projects to be financed, and of any other legally available pledged revenues collected in the preceding state fiscal year. Bonds issued pursuant to this



subsection shall be payable primarily from the pledged tolls, the pledged portions of the "second gas tax" allocated to that county, and any other pledged revenue, and shall mature not later than forty years from the date of issuance.

(d) SCHOOL BONDS.

(1) ⁵Article XII, Section 9, Subsection (d) of this constitution, as amended, (which, by reference, adopted ⁶Article XII, Section 18, of the Constitution of 1885, as amended) as the same existed immediately before the effective date of this amendment is adopted by this reference as part of this amendment as completely as though incorporated herein verbatim, for the purpose of providing that after the effective date of this amendment the first proceeds of the revenues derived from the licensing of motor vehicles as referred to therein shall be distributed annually among the several counties in the ratio of the number of instruction units in each county, the same being coterminus with the school district of each county as provided in Article IX, Section 4, Subsection (a) of this constitution, in each year computed as provided therein to the extent necessary to comply with all obligations to or for the benefit of holders of bonds or motor vehicle tax anticipation certificates issued before the effective date of this amendment or any refundings thereof which are secured by any portion of such revenues derived from the licensing of motor vehicles.

(2) No funds anticipated to be distributed annually among the several counties under the formula stated in ⁵Article XII, Section 9, Subsection (d) of this constitution, as amended, as the same existed immediately before the effective date of this amendment shall be pledged as security for any obligations hereafter issued or entered into, except that any outstanding obligations previously issued pledging such funds may be refunded by the issuance of refunding bonds.

(3) Subject to the requirements of paragraph (1) of this subsection (d) beginning July 1, 1973, the first proceeds of the revenues derived from the licensing of motor vehicles (hereinafter called "motor vehicle license revenues") to the extent necessary to comply



with the provisions of this amendment, shall, as collected, be placed monthly in the school district and community college district capital outlay and debt service fund in the state treasury and used only as provided in this amendment. Such revenue shall be distributed annually among the several school districts and community college districts in the ratio of the number of instruction units in each school district or community college district in each year computed as provided herein. The amount of the first motor vehicle license revenues to be so set aside in each year and distributed as provided herein shall be an amount equal in the aggregate to the product of six hundred dollars (\$600) multiplied by the total number of instruction units in all the school districts of Florida for the school fiscal year 1967-68, plus an amount equal in the aggregate to the product of eight hundred dollars (\$800) multiplied by the total number of instruction units in all the school districts of Florida for the school fiscal year 1972-73 and for each school fiscal year thereafter which is in excess of the total number of such instruction units in all the school districts of Florida for the school fiscal year 1967-68, such excess units being designated "growth units." The amount of the first motor vehicle license revenues to be so set aside in each year and distributed as provided herein shall additionally be an amount equal in the aggregate to the product of four hundred dollars (\$400) multiplied by the total number of instruction units in all community college districts of Florida. The number of instruction units in each school district or community college district in each year for the purposes of this amendment shall be the greater of (1) the number of instruction units in each school district for the school fiscal year 1967-68 or community college district for the school fiscal year 1968-69 computed in the manner heretofore provided by general law, or (2) the number of instruction units in such school district, including growth units, or community college district for the school fiscal year computed in the manner heretofore or hereafter provided by general law and approved by the state board of education (hereinafter called the state board), or (3) the number of instruction units in each school district, including growth units, or community college district on



behalf of which the state board has issued bonds or motor vehicle license revenue anticipation certificates under this amendment which will produce sufficient revenues under this amendment to equal one and twelve-hundredths (1.12) times the aggregate amount of principal of and interest on all bonds or motor vehicle license revenue anticipation certificates issued under this amendment which will mature and become due in such year, computed in the manner heretofore or hereafter provided by general law and approved by the state board.

(4) Such funds so distributed shall be administered by the state board as now created and constituted by Section 2 of Article IX of the State Constitution as revised in 1968, or by such other instrumentality of the state which shall hereafter succeed by law to the powers, duties and functions of the state board, including the powers, duties and functions of the state board provided in this amendment. For the purposes of this amendment, said state board shall be a body corporate and shall have all the powers provided in this amendment in addition to all other constitutional and statutory powers related to the purposes of this amendment heretofore or hereafter conferred upon said state board.

(5) The state board shall, in addition to its other constitutional and statutory powers, have the management, control and supervision of the proceeds of the first motor vehicle license revenues provided for in this subsection (d). The state board shall also have power, for the purpose of obtaining funds for the use of any school board of any school district or board of trustees of any community college district in acquiring, building, constructing, altering, remodeling, improving, enlarging, furnishing, equipping, maintaining, renovating, or repairing of capital outlay projects for school purposes to issue bonds or motor vehicle license revenue anticipation certificates, and also to issue such bonds or motor vehicle license revenue anticipation certificates to pay, fund or refund any bonds or motor vehicle license revenue anticipation certificates theretofore issued by said state board. All such bonds or motor vehicle license revenue anticipation certificates shall bear interest at not exceeding the rate provided by general law and shall mature not later



than thirty years after the date of issuance thereof. The state board shall have power to determine all other details of the bonds or motor vehicle license revenue anticipation certificates and to sell in the manner provided by general law, or exchange the bonds or motor vehicle license revenue anticipation certificates, upon such terms and conditions as the state board shall provide.

(6) The state board shall also have power to pledge for the payment of the principal of and interest on such bonds or motor vehicle license revenue anticipation certificates, including refunding bonds or refunding motor vehicle license revenue anticipation certificates, all or any part from the motor vehicle license revenues provided for in this amendment and to enter into any covenants and other agreements with the holders of such bonds or motor vehicle license revenue anticipation certificates at the time of the issuance thereof concerning the security thereof and the rights of the holders thereof, all of which covenants and agreements shall constitute legally binding and irrevocable contracts with such holders and shall be fully enforceable by such holders in any court of competent jurisdiction.

(7) No such bonds or motor vehicle license revenue anticipation certificates shall ever be issued by the state board, except to refund outstanding bonds or motor vehicle license revenue anticipation certificates, until after the adoption of a resolution requesting the issuance thereof by the school board of the school district or board of trustees of the community college district on behalf of which the obligations are to be issued. The state board of education shall limit the amount of such bonds or motor vehicle license revenue anticipation certificates which can be issued on behalf of any school district or community college district to ninety percent (90%) of the amount which it determines can be serviced by the revenue accruing to the school district or community college district under the provisions of this amendment, and shall determine the reasonable allocation of the interest savings from the issuance of refunding bonds or motor vehicle license revenue anticipation certificates, and such



determinations shall be conclusive. All such bonds or motor vehicle license revenue anticipation certificates shall be issued in the name of the state board of education but shall be issued for and on behalf of the school board of the school district or board of trustees of the community college district requesting the issuance thereof, and no election or approval of qualified electors shall be required for the issuance thereof.

(8) The state board shall in each year use the funds distributable pursuant to this amendment to the credit of each school district or community college district only in the following manner and in order of priority:

a. To comply with the requirements of paragraph (1) of this subsection (d).

b. To pay all amounts of principal and interest due in such year on any bonds or motor vehicle license revenue anticipation certificates issued under the authority hereof, including refunding bonds or motor vehicle license revenue anticipation certificates, issued on behalf of the school board of such school district or board of trustees of such community college district; subject, however, to any covenants or agreements made by the state board concerning the rights between holders of different issues of such bonds or motor vehicle license revenue anticipation certificates, as herein authorized.

c. To establish and maintain a sinking fund or funds to meet future requirements for debt service or reserves therefor, on bonds or motor vehicle license revenue anticipation certificates issued on behalf of the school board of such school district or board of trustees of such community college district under the authority hereof, whenever the state board shall deem it necessary or advisable, and in such amounts and under such terms and conditions as the state board shall in its discretion determine.

d. To distribute annually to the several school boards of the school districts or the boards of



trustees of the community college districts for use in payment of debt service on bonds heretofore or hereafter issued by any such school boards of the school districts or boards of trustees of the community college districts where the proceeds of the bonds were used, or are to be used, in the acquiring, building, constructing, altering, remodeling, improving, enlarging, furnishing, equipping, maintaining, renovating, or repairing of capital outlay projects in such school districts or community college districts and which capital outlay projects have been approved by the school board of the school district or board of trustees of the community college district, pursuant to the most recent survey or surveys conducted under regulations prescribed by the state board to determine the capital outlay needs of the school district or community college district. The state board shall have power at the time of issuance of any bonds by any school board of any school district or board of trustees of any community college district to covenant and agree with such school board or board of trustees as to the rank and priority of payments to be made for different issues of bonds under this subparagraph d., and may further agree that any amounts to be distributed under this subparagraph d. may be pledged for the debt service on bonds issued by any school board of any school district or board of trustees of any community college district and for the rank and priority of such pledge. Any such covenants or agreements of the state board may be enforced by any holders of such bonds in any court of competent jurisdiction.

e. To pay the expenses of the state board in administering this subsection (d), which shall be prorated among the various school districts and community college districts and paid out of the proceeds of the bonds or motor vehicle license revenue anticipation certificates or from the funds distributable to each school district and community college district on the same basis as such motor vehicle license revenues are distributable to the



various school districts and community college districts.

f. To distribute annually to the several school boards of the school districts or boards of trustees of the community college districts for the payment of the cost of acquiring, building, constructing, altering, remodeling, improving, enlarging, furnishing, equipping, maintaining, renovating, or repairing of capital outlay projects for school purposes in such school district or community college district as shall be requested by resolution of the school board of the school district or board of trustees of the community college district.

g. When all major capital outlay needs of a school district or community college district have been met as determined by the state board, on the basis of a survey made pursuant to regulations of the state board and approved by the state board, all such funds remaining shall be distributed annually and used for such school purposes in such school district or community college district as the school board of the school district or board of trustees of the community college district shall determine, or as may be provided by general law.

(9) Capital outlay projects of a school district or community college district shall be eligible to participate in the funds accruing under this amendment and derived from the proceeds of bonds and motor vehicle license revenue anticipation certificates and from the motor vehicle license revenues, only in the order of priority of needs, as shown by a survey or surveys conducted in the school district or community college district under regulations prescribed by the state board, to determine the capital outlay needs of the school district or community college district and approved by the state board; provided that the priority of such projects may be changed from time to time upon the request of the school board of the school district or board of trustees of the community college district and with the approval of the state board; and provided, further, that this paragraph (9) shall not in any manner



affect any covenant, agreement or pledge made by the state board in the issuance by said state board of any bonds or motor vehicle license revenue anticipation certificates, or in connection with the issuance of any bonds of any school board of any school district or board of trustees of any community college district.

(10) The state board shall have power to make and enforce all rules and regulations necessary to the full exercise of the powers herein granted and no legislation shall be required to render this amendment of full force and operating effect. The legislature shall not reduce the levies of said motor vehicle license revenues during the life of this amendment to any degree which will fail to provide the full amount necessary to comply with the provisions of this amendment and pay the necessary expenses of administering the laws relating to the licensing of motor vehicles, and shall not enact any law having the effect of withdrawing the proceeds of such motor vehicle license revenues from the operation of this amendment and shall not enact any law impairing or materially altering the rights of the holders of any bonds or motor vehicle license revenue anticipation certificates issued pursuant to this amendment or impairing or altering any covenant or agreement of the state board, as provided in such bonds or motor vehicle license revenue anticipation certificates.

(11) Bonds issued by the state board pursuant to this subsection (d) shall be payable primarily from said motor vehicle license revenues as provided herein, and if heretofore or hereafter authorized by law, may be additionally secured by pledging the full faith and credit of the state without an election. When heretofore or hereafter authorized by law, bonds issued pursuant to Article XII, Section 18 of the Constitution of 1885, as amended prior to 1968, and bonds issued pursuant to Article XII, Section 9, subsection (d) of the Constitution as revised in 1968, and bonds issued pursuant to this subsection (d), may be refunded by the issuance of bonds additionally secured by the full faith and credit of the state.



(e) DEBT LIMITATION. Bonds issued pursuant to this Section 9 of Article XII which are payable primarily from revenues pledged pursuant to this section shall not be included in applying the limits upon the amount of state bonds contained in Section 11, Article VII, of this revision.

History.—Am. H.J.R. 1851, 1969; adopted 1969; Am. C.S. for S.J.R. 292, 1972, and Am. C.S. for H.J.R. 3576, 1972; adopted 1972; Am. C.S. for H.J.R.'s 2289, 2984, 1974; adopted 1974; Am. S.J.R. 824, 1980; adopted 1980; Am. S.J.R. 1157, 1984; adopted 1984; Am. proposed by Taxation and Budget Reform Commission, Revision No. 1, 1992, filed with the Secretary of State May 7, 1992; adopted 1992; Am. S.J.R. 2-H, 1992; adopted 1992; Am. proposed by Constitution Revision Commission, Revision No. 8, 1998, filed with the Secretary of State May 5, 1998; adopted 1998.

¹*Note.* — Section 17 of Art. IX of the Constitution of 1885, as amended, reads as follows:

SECTION 17. Bonds; land acquisition for outdoor recreation development.—The outdoor recreational development council, as created by the 1963 legislature, may issue revenue bonds, revenue certificates or other evidences of indebtedness to acquire lands, water areas and related resources and to construct, improve, enlarge and extend capital improvements and facilities thereon in furtherance of outdoor recreation, natural resources conservation and related facilities in this state; provided, however, the legislature with respect to such revenue bonds, revenue certificates or other evidences of indebtedness shall designate the revenue or tax sources to be deposited in or credited to the land acquisition trust fund for their repayment and may impose restrictions on their issuance, including the fixing of maximum interest rates and discounts.

The land acquisition trust fund, created by the 1963 legislature for these multiple public purposes, shall continue from the date of the adoption of this amendment for a period of fifty years.

In the event the outdoor recreational development council shall determine to issue bonds for financing acquisition of sites for multiple purposes the state board of administration shall act as fiscal agent, and the attorney general shall handle the validation proceedings.

All bonds issued under this amendment shall be sold at public sale after public advertisement upon such terms and conditions as the outdoor recreational development council shall provide and as otherwise provided by law and subject to the limitations herein imposed.

History. — S.J.R. 727, 1963; adopted 1963.

²**Note.** — Prior to its amendment by C.S. for H.J.R. 's 2289, 2984, 1974, subsection (a) read as follows:

(a) ADDITIONAL SECURITIES. Article IX, Section 17, of the Constitution of 1885, as amended, as it existed immediately before this Constitution, as revised in 1968, became effective, is adopted by this reference as a part of this revision as completely as though incorporated herein verbatim, except revenue bonds, revenue certificates or other evidences of indebtedness hereafter issued thereunder may be issued by the agency of the state so authorized by law.

Article XII, Section 19, of the Constitution of 1885, as amended, as it existed immediately before this revision becomes effective, is adopted by this reference as a part of this revision as completely as though incorporated herein verbatim, except bonds or tax anticipation certificates hereafter issued thereunder may bear interest not in excess of five percent (5%) per annum or such higher interest as may be authorized by statute passed by a three-fifths (3/5) vote of each house of the legislature. No revenue bonds or tax anticipation certificates shall be issued pursuant thereto after June 30, 1975.

³**Note.** — Section 19 of Art. XII of the Constitution of 1885, as amended, reads as follows:

SECTION 19. Institutions of higher learning and junior college capital outlay trust fund bonds.—(a) That beginning January 1, 1964, and for fifty years thereafter, all of the proceeds of the revenues derived from the gross receipts taxes collected from every person, including municipalities, receiving payment for electricity for light, heat or power, for natural or manufactured gas for light, heat or power, for use of telephones and for the sending of telegrams and telegraph messages, as now provided and levied as of the time of adoption of this amendment in Chapter 203, Florida Statutes (hereinafter called “Gross Receipts Taxes”), shall, as collected be placed in a trust fund to be known as the “Institutions of Higher Learning and Junior Colleges Capital Outlay and Debt Service

Trust Fund” in the State Treasury (hereinafter referred to as “Capital Outlay Fund”), and used only as provided in this Amendment.

Said fund shall be administered by the State Board of Education, as now created and constituted by Section 3 of Article XII [now s. 2, Article IX] of the Constitution of Florida (hereinafter referred to as “State Board”). For the purpose of this Amendment, said State Board, as now constituted, shall continue as a body corporate during the life of this Amendment and shall have all the powers provided in this Amendment in addition to all other constitutional and statutory powers related to the purposes of this Amendment heretofore or hereafter conferred by law upon said State Board.

(b) The State Board shall have power, for the purpose of obtaining funds for acquiring, building, constructing, altering, improving, enlarging, furnishing or equipping capital outlay projects theretofore authorized by the legislature and any purposes appurtenant or incidental thereto, for Institutions of Higher Learning or Junior Colleges, as now defined or as may be hereafter defined by law, and for the purpose of constructing buildings and other permanent facilities for vocational technical schools as provided in chapter 230 Florida Statutes, to issue bonds or certificates, including refunding bonds or certificates to fund or refund any bonds or certificates theretofore issued. All such bonds or certificates shall bear interest at not exceeding four and one-half per centum per annum, and shall mature at such time or times as the State Board shall determine not exceeding, in any event, however, thirty years from the date of issuance thereof. The State Board shall have power to determine all other details of such bonds or certificates and to sell at public sale, after public advertisement, such bonds or certificates, provided, however, that no bonds or certificates shall ever be issued hereunder to finance, or the proceeds thereof expended for, any part of the cost of any capital outlay project unless the construction or acquisition of such capital outlay project has been theretofore authorized by the Legislature of Florida. None of said bonds or certificates shall be sold at less than ninety-eight per centum of the par value thereof, plus accrued interest, and said bonds or certificates shall be awarded at the public sale thereof to the bidder offering the lowest net interest cost for such bonds or certificates in the manner to be determined by the State Board.

The State Board shall also have power to pledge for the payment of the principal of and interest on such bonds or certificates, and reserves therefor, including refunding bonds or certificates, all or any part of the revenue to be derived from the said Gross Receipts Taxes provided for in this Amendment, and to enter into any covenants and other agreements with the holders of such bonds or certificates concerning the security thereof and the rights of the holders thereof, all of which covenants and agreements shall constitute legally binding and irrevocable contracts with such holders and shall be fully enforceable by such holders in any court of competent jurisdiction.

No such bonds or certificates shall ever be issued by the State Board in an amount exceeding seventy-five per centum of the amount which it determines, based upon the average annual amount of the revenues derived from said Gross Receipts Taxes during the immediately preceding two fiscal years, or the amount of the revenues derived from said Gross Receipts Taxes during the immediately preceding fiscal year, as shown in a certificate filed by the State Comptroller with the State Board prior to the issuance of such bonds or certificates, whichever is the lesser, can be serviced by the revenues accruing thereafter under the provisions of this Amendment; nor shall the State Board, during the first year following the ratification of this amendment, issue bonds or certificates in excess of seven times the anticipated revenue from said Gross Receipts Taxes during said year, nor during each succeeding year, more than four times the anticipated revenue from said Gross Receipts Taxes during such year. No election or approval of qualified electors or freeholder electors shall be required for the issuance of bonds or certificates hereunder.

After the initial issuance of any bonds or certificates pursuant to this Amendment, the State Board may thereafter issue additional bonds or certificates which will rank equally and on a parity, as to lien on and source of security for payment from said Gross Receipts Taxes, with any bonds or certificates theretofore issued pursuant to this Amendment, but such additional parity bonds or certificates shall not be issued unless the average annual amount of the revenues derived from said Gross Receipts Taxes during the immediately preceding two fiscal years, or the amount of the revenues derived from said Gross Receipts Taxes during the immediately preceding fiscal year, as shown in a certificate filed by the State Comptroller with the State Board prior to the issuance of such bonds or certificates, whichever is the lesser, shall have been equal to one

and one-third times the aggregate amount of principal and interest which will become due in any succeeding fiscal year on all bonds or certificates theretofore issued pursuant to this Amendment and then outstanding, and the additional parity bonds or certificates then proposed to be issued. No bonds, certificates or other obligations whatsoever shall at any time be issued under the provisions of this Amendment, except such bonds or certificates initially issued hereunder, and such additional parity bonds or certificates as provided in this paragraph. Notwithstanding any other provision herein no such bonds or certificates shall be authorized or validated during any biennium in excess of fifty million dollars, except by two-thirds vote of the members elected to each house of the legislature; provided further that during the biennium 1963-1965 seventy-five million dollars may be authorized and validated pursuant hereto.

(c) Capital outlay projects theretofore authorized by the legislature for any Institution of Higher Learning or Junior College shall be eligible to participate in the funds accruing under this Amendment derived from the proceeds of bonds or certificates and said Gross Receipts Taxes under such regulations and in such manner as shall be determined by the State Board, and the State Board shall use or transmit to the State Board of Control or to the Board of Public Instruction of any County authorized by law to construct or acquire such capital outlay projects, the amount of the proceeds of such bonds or certificates or Gross Receipts Taxes to be applied to or used for such capital outlay projects. If for any reason any of the proceeds of any bonds or certificates issued for any capital outlay project shall not be expended for such capital outlay project, the State Board may use such unexpended proceeds for any other capital outlay project for Institutions of Higher Learning or Junior Colleges and vocational technical schools, as defined herein, as now defined or as may be hereafter defined by law, theretofore authorized by the State Legislature. The holders of bonds or certificates issued hereunder shall not have any responsibility whatsoever for the application or use of any of the proceeds derived from the sale of said bonds or certificates, and the rights and remedies of the holders of such bonds or certificates and their right to payment from said Gross Receipts Taxes in the manner provided herein shall not be affected or impaired by the application or use of such proceeds.

The State Board shall use the moneys in said Capital Outlay Fund in each fiscal year only for the following purposes and in the following order of priority:



(1) For the payment of the principal of and interest on any bonds or certificates maturing in such fiscal year.

(2) For the deposit into any reserve funds provided for in the proceedings authorizing the issuance of said bonds or certificates, of any amounts required to be deposited in such reserve funds in such fiscal year.

(3) After all payments required in such fiscal year for the purposes provided for in (1) and (2) above, including any deficiencies for required payments in prior fiscal years, any moneys remaining in said Capital Outlay Fund at the end of such fiscal year may be used by the State Board for direct payment of the cost or any part of the cost of any capital outlay project theretofore authorized by the legislature or for the purchase of any bonds or certificates issued hereunder then outstanding upon such terms and conditions as the State Board shall deem proper, or for the prior redemption of outstanding bonds or certificates in accordance with the provisions of the proceedings which authorized the issuance of such bonds or certificates.

The State Board may invest the moneys in said Capital Outlay Fund or in any sinking fund or other funds created for any issue of bonds or certificates, in direct obligations of the United States of America or in the other securities referred to in Section 344.27, Florida Statutes.

(d) The State Board shall have the power to make and enforce all rules and regulations necessary to the full exercise of the powers herein granted and no legislation shall be required to render this Amendment of full force and operating effect on and after January 1, 1964. The Legislature, during the period this Amendment is in effect, shall not reduce the rate of said Gross Receipts Taxes now provided in said Chapter 203, Florida Statutes, or eliminate, exempt or remove any of the persons, firms or corporations, including municipal corporations, or any of the utilities, businesses or services now or hereafter subject to said Gross Receipts Taxes, from the levy and collection of said Gross Receipts Taxes as now provided in said Chapter 203, Florida Statutes, and shall not enact any law impairing or materially altering the rights of the holders of any bonds or certificates issued pursuant to this Amendment or impairing or altering any covenants or agreements of the State Board made hereunder, or having the effect of withdrawing the proceeds of said Gross Receipts Taxes from the operation of this Amendment.

The State Board of Administration shall be and is hereby constituted as the Fiscal Agent of the State Board to perform such duties and assume such responsibilities under this Amendment as shall be agreed upon between the State Board and such State Board of Administration. The State Board shall also have power to appoint such other persons and fix their compensation for the administration of the provisions of this Amendment as it shall deem necessary, and the expenses of the State Board in administering the provisions of this Amendment shall be paid out of the proceeds of bonds or certificates issued hereunder or from said Gross Receipts Taxes deposited in said Capital Outlay Fund.

(e) No capital outlay project or any part thereof shall be financed hereunder unless the bill authorizing such project shall specify it is financed hereunder and shall be approved by a vote of three-fifths of the elected members of each house.

History. — S.J.R. 264, 1963; adopted 1963.

⁴Note. — Section 16 of Art. IX of the Constitution of 1885, as amended, reads as follows:

SECTION 16. Board of administration; gasoline and like taxes, distribution and use; etc. —

(a) That beginning January 1st, 1943, and for fifty (50) years thereafter, the proceeds of two (2¢) cents per gallon of the total tax levied by state law upon gasoline and other like products of petroleum, now known as the Second Gas Tax, and upon other fuels used to propel motor vehicles, shall as collected be placed monthly in the 'State Roads Distribution Fund' in the State Treasury and divided into three (3) equal parts which shall be distributed monthly among the several counties as follows: one part according to area, one part according to population, and one part according to the counties' contributions to the cost of state road construction in the ratio of distribution as provided in Chapter 15659, Laws of Florida, Acts of 1931, and for the purposes of the apportionment based on the counties' contributions for the cost of state road construction, the amount of the contributions established by the certificates made in 1931 pursuant to said Chapter 15659, shall be taken and deemed conclusive in computing the monthly amounts distributable according to said contributions. Such funds so distributed shall be administered by the State Board of Administration as hereinafter provided.

(b) The Governor as chairman, the State Treasurer, and the State Comptroller shall constitute a body corporate to be known as the 'State Board of Administration,' which board shall succeed to all the power, control and authority of the statutory Board of Administration. Said Board

shall have, in addition to such powers as may be conferred upon it by law, the management, control and supervision of the proceeds of said two (2¢) cents of said taxes and all moneys and other assets which on the effective date of this amendment are applicable or may become applicable to the bonds of the several counties of this state, or any special road and bridge district, or other special taxing district thereof, issued prior to July 1st, 1931, for road and bridge purposes. The word 'bonds' as used herein shall include bonds, time warrants, notes and other forms of indebtedness issued for road and bridge purposes by any county or special road and bridge district or other special taxing district, outstanding on July 1st, 1931, or any refunding issues thereof. Said Board shall have the statutory powers of Boards of County Commissioners and Bond Trustees and of any other authority of special road and bridge districts, and other special taxing districts thereof with regard to said bonds, (except that the power to levy ad valorem taxes is expressly withheld from said Board), and shall take over all papers, documents and records concerning the same. Said Board shall have the power from time to time to issue refunding bonds to mature within the said fifty (50) year period, for any of said outstanding bonds or interest thereon, and to secure them by a pledge of anticipated receipts from such gasoline or other fuel taxes to be distributed to such county as herein provided, but not at a greater rate of interest than said bonds now bear; and to issue, sell or exchange on behalf of any county or unit for the sole purpose of retiring said bonds issued by such county, or special road and bridge district, or other special taxing district thereof, gasoline or other fuel tax anticipation certificates bearing interest at not more than three (3) per cent per annum in such denominations and maturing at such time within the fifty (50) year period as the board may determine. In addition to exercising the powers now provided by statute for the investment of sinking funds, said Board may use the sinking funds created for said bonds of any county or special road and bridge district, or other unit hereunder, to purchase the matured or maturing bonds participating herein of any other county or any other special road and bridge district, or other special taxing district thereof, provided that as to said matured bonds, the value thereof as an investment shall be the price paid therefor, which shall not exceed the par value plus accrued interest, and that said investment shall bear interest at the rate of three (3) per cent per annum.

(c) The said board shall annually use said funds in each county account, first, to pay current principal and interest maturing, if any, of said bonds and gasoline or other fuel tax anticipation certificates of such county or special road and bridge district, or other special taxing district thereof; second, to establish a sinking fund account to meet future requirements of said bonds and gasoline or other fuel tax anticipation certificates where it appears the anticipated income for any year or years will not equal

scheduled payments thereon; and third, any remaining balance out of the proceeds of said two (2¢) cents of said taxes shall monthly during the year be remitted by said board as follows: Eighty (80%) per cent to the State Road Department for the construction or reconstruction of state roads and bridges within the county, or for the lease or purchase of bridges connecting state highways within the county, and twenty (20%) per cent to the Board of County Commissioners of such county for use on roads and bridges therein.

(d) Said board shall have the power to make and enforce all rules and regulations necessary to the full exercise of the powers hereby granted and no legislation shall be required to render this amendment of full force and operating effect from and after January 1st, 1943. The Legislature shall continue the levies of said taxes during the life of this Amendment, and shall not enact any law having the effect of withdrawing the proceeds of said two (2¢) cents of said taxes from the operation of this amendment. The board shall pay refunding expenses and other expenses for services rendered specifically for, or which are properly chargeable to, the account of any county from funds distributed to such county; but general expenses of the board for services rendered all the counties alike shall be prorated among them and paid out of said funds on the same basis said tax proceeds are distributed among the several counties; provided, report of said expenses shall be made to each Regular Session of the Legislature, and the Legislature may limit the expenses of the board.

History. — Added, S.J.R. 324, 1941; adopted 1942.

⁵**Note.** — Prior to its amendment by C.S. for H.J.R. 3576, 1972, subsection (d) read as follows:

(d) SCHOOL BONDS. Article XII, Section 18, of the Constitution of 1885, as amended, as it existed immediately before this revision becomes effective is adopted by this reference as part of this revision as completely as though incorporated herein verbatim, except bonds or tax anticipation certificates hereafter issued thereunder may bear interest not in excess of five per cent per annum or such higher interest as may be authorized by statute passed by a three-fifths vote of each house of the legislature. Bonds issued pursuant to this subsection (d) shall be payable primarily from revenues as provided in Article XII, Section 18, of the Constitution of 1885, as amended, and if authorized by law, may be additionally secured by pledging the full faith and credit of the state without an election. When authorized by law, bonds issued pursuant to Article XII, Section 18, of the Constitution of 1885, as amended, and bonds issued pursuant to this subsection (d), may be refunded by the issuance of bonds additionally secured by the full faith and credit of the state only at a lower net average interest cost rate.

⁶*Note.* — Section 18, Art. XII of the Constitution of 1885, as amended, reads as follows:

SECTION 18. School bonds for capital outlay, issuance. —

(a) Beginning January 1, 1965 and for thirty-five years thereafter, the first proceeds of the revenues derived from the licensing of motor vehicles to the extent necessary to comply with the provisions of this amendment, shall, as collected, be placed monthly in the county capital outlay and debt service school fund in the state treasury, and used only as provided in this amendment. Such revenue shall be distributed annually among the several counties in the ratio of the number of instruction units in each county in each year computed as provided herein. The amount of the first revenues derived from the licensing of motor vehicles to be so set aside in each year and distributed as provided herein shall be an amount equal in the aggregate to the product of four hundred dollars multiplied by the total number of instruction units in all the counties of Florida. The number of instruction units in each county in each year for the purposes of this amendment shall be the greater of (1) the number of instruction units in each county for the school fiscal year 1951-52 computed in the manner heretofore provided by general law, or (2) the number of instruction units in such county for the school fiscal year computed in the manner heretofore or hereafter provided by general law and approved by the state board of education (hereinafter called the state board), or (3) the number of instruction units in each county on behalf of which the state board of education has issued bonds or motor vehicle tax anticipation certificates under this amendment which will produce sufficient revenues under this amendment to equal one and one-third times the aggregate amount of principal of and interest on such bonds or motor vehicle tax anticipation certificates which will mature and become due in such year, computed in the manner heretofore or hereafter provided by general law and approved by the state board.

Such funds so distributed shall be administered by the state board as now created and constituted by Section 3 of Article XII [now s. 2, Article IX] of the Constitution of Florida. For the purposes of this amendment, said state board, as now constituted, shall continue as a body corporate during the life of this amendment and shall have all the powers provided in this amendment in addition to all other constitutional and statutory powers related to the purposes of this amendment heretofore or hereafter conferred upon said board.

(b) The state board shall, in addition to its other constitutional and statutory powers, have the management, control and supervision of the proceeds of the first part of the revenues derived from the licensing of motor vehicles

provided for in subsection (a). The state board shall also have power, for the purpose of obtaining funds for the use of any county board of public instruction in acquiring, building, constructing, altering, improving, enlarging, furnishing, or equipping capital outlay projects for school purposes, to issue bonds or motor vehicle tax anticipation certificates, and also to issue such bonds or motor vehicle tax anticipation certificates to pay, fund or refund any bonds or motor vehicle tax anticipation certificates theretofore issued by said state board. All such bonds shall bear interest at not exceeding four and one-half per centum per annum and shall mature serially in annual installments commencing not more than three years from the date of issuance thereof and ending not later than thirty years from the date of issuance or January 1, 2000, A.D., whichever is earlier. All such motor vehicle tax anticipation certificates shall bear interest at not exceeding four and one-half per centum per annum and shall mature prior to January 1, 2000, A.D. The state board shall have power to determine all other details of said bonds or motor vehicle tax anticipation certificates and to sell at public sale after public advertisement, or exchange said bonds or motor vehicle tax anticipation certificates, upon such terms and conditions as the state board shall provide.

The state board shall also have power to pledge for the payment of the principal of and interest on such bonds or motor vehicle tax anticipation certificates, including refunding bonds or refunding motor vehicle tax anticipation certificates, all or any part from the anticipated revenues to be derived from the licensing of motor vehicles provided for in this amendment and to enter into any covenants and other agreements with the holders of such bonds or motor vehicle tax anticipation certificates at the time of the issuance thereof concerning the security thereof and the rights of the holders thereof, all of which covenants and agreements shall constitute legally binding and irrevocable contracts with such holders and shall be fully enforceable by such holders in any court of competent jurisdiction.

No such bonds or motor vehicle tax anticipation certificates shall ever be issued by the state board until after the adoption of a resolution requesting the issuance thereof by the county board of public instruction of the county on behalf of which such obligations are to be issued. The state board of education shall limit the amount of such bonds or motor vehicle tax anticipation certificates which can be issued on behalf of any county to seventy-five per cent of the amount which it determines can be serviced by the revenue accruing to the county under the provisions of this amendment, and such determination shall be conclusive. All such bonds or motor vehicle tax anticipation certificates shall be issued in the name of the state board of education but shall be issued for and on behalf of the county board of public

instruction requesting the issuance thereof, and no election or approval of qualified electors or freeholders shall be required for the issuance thereof.

(c) The State Board shall in each year use the funds distributable pursuant to this Amendment to the credit of each county only in the following manner and order of priority:

(1) To pay all amounts of principal and interest maturing in such year on any bonds or motor vehicle tax anticipation certificates issued under the authority hereof, including refunding bonds or motor vehicle tax anticipation certificates, issued on behalf of the Board of Public Instruction of such county; subject, however, to any covenants or agreements made by the State Board concerning the rights between holders of different issues of such bonds or motor vehicle tax anticipation certificates, as herein authorized.

(2) To establish and maintain a sinking fund or funds to meet future requirements for debt service, or reserves therefor, on bonds or motor vehicle tax anticipation certificates issued on behalf of the Board of Public Instruction of such county, under the authority hereof, whenever the State Board shall deem it necessary or advisable, and in such amounts and under such terms and conditions as the State Board shall in its discretion determine.

(3) To distribute annually to the several Boards of Public Instruction of the counties for use in payment of debt service on bonds heretofore or hereafter issued by any such Board where the proceeds of the bonds were used, or are to be used, in the construction, acquisition, improvement, enlargement, furnishing, or equipping of capital outlay projects in such county, and which capital outlay projects have been approved by the Board of Public Instruction of the county, pursuant to a survey or surveys conducted subsequent to July 1, 1947 in the county, under regulations prescribed by the State Board to determine the capital outlay needs of the county.

The State Board shall have power at the time of issuance of any bonds by any Board of Public Instruction to covenant and agree with such Board as to the rank and priority of payments to be made for different issues of bonds under this Subsection (3), and may further agree that any amounts to be distributed under this Subsection (3) may be pledged for the debt service on bonds issued by any Board of Public Instruction and for the rank and priority of such pledge. Any such covenants or agreements of the State Board

may be enforced by any holders of such bonds in any court of competent jurisdiction.

(4) To distribute annually to the several Boards of Public Instruction of the counties for the payment of the cost of the construction, acquisition, improvement, enlargement, furnishing, or equipping of capital outlay projects for school purposes in such county as shall be requested by resolution of the County Board of Public Instruction of such county.

(5) When all major capital outlay needs of a county have been met as determined by the State Board, on the basis of a survey made pursuant to regulations of the State Board and approved by the State Board, all such funds remaining shall be distributed annually and used for such school purposes in such county as the Board of Public Instruction of the county shall determine, or as may be provided by general law.

(d) Capital outlay projects of a county shall be eligible to participate in the funds accruing under this Amendment and derived from the proceeds of bonds and motor vehicle tax anticipation certificates and from the motor vehicle license taxes, only in the order of priority of needs, as shown by a survey or surveys conducted in the county under regulations prescribed by the State Board, to determine the capital outlay needs of the county and approved by the State Board; provided, that the priority of such projects may be changed from time to time upon the request of the Board of Public Instruction of the county and with the approval of the State Board; and provided further, that this Subsection (d) shall not in any manner affect any covenant, agreement, or pledge made by the State Board in the issuance by said State Board of any bonds or motor vehicle tax anticipation certificates, or in connection with the issuance of any bonds of any Board of Public Instruction of any county.

(e) The State Board may invest any sinking fund or funds created pursuant to this Amendment in direct obligations of the United States of America or in the bonds or motor vehicle tax anticipation certificates, matured or to mature, issued by the State Board on behalf of the Board of Public Instruction of any county.

(f) The State Board shall have power to make and enforce all rules and regulations necessary to the full exercise of the powers herein granted and no legislation shall be required to render this Amendment of full force and operating effect from and after January 1, 1953. The Legislature shall not reduce the levies of said motor vehicle license taxes during the life of this Amendment to any degree which will fail to provide the full amount

necessary to comply with the provisions of this Amendment and pay the necessary expenses of administering the laws relating to the licensing of motor vehicles, and shall not enact any law having the effect of withdrawing the proceeds of such motor vehicle license taxes from the operation of this Amendment and shall not enact any law impairing or materially altering the rights of the holders of any bonds or motor vehicle tax anticipation certificates issued pursuant to this Amendment or impairing or altering any covenant or agreement of the State Board, as provided in such bonds or motor vehicle tax anticipation certificates.

The State Board shall have power to appoint such persons and fix their compensation for the administration of the provisions of this Amendment as it shall deem necessary, and the expenses of the State Board in administering the provisions of this Amendment shall be prorated among the various counties and paid out of the proceeds of the bonds or motor vehicle tax anticipation certificates or from the funds distributable to each county on the same basis as such motor vehicle license taxes are distributable to the various counties under the provisions of this Amendment. Interest or profit on sinking fund investments shall accrue to the counties in proportion to their respective equities in the sinking fund or funds.

History. – Added, S.J.R. 106, 1951; adopted 1952; (a), (b) Am. S.J.R. 218, 1963; adopted 1964.

ARTICLE XII SECTION 10 | PRESERVATION OF EXISTING GOVERNMENT¹

All provisions of Articles I through IV, VII and IX through XX of the Constitution of 1885, as amended, not embraced herein which are not inconsistent with this revision shall become statutes subject to modification or repeal as are other statutes.

¹Note. – See table in Volume 6 of the Florida Statutes tracing various provisions of the Constitution of 1885, as amended, into the Florida Statutes.



ARTICLE XII SECTION 11 | DELETION OF OBSOLETE SCHEDULE ITEMS

The legislature shall have power, by joint resolution, to delete from this revision any section of this Article XII, including this section, when all events to which the section to be deleted is or could become applicable have occurred. A legislative determination of fact made as a basis for application of this section shall be subject to judicial review.



ARTICLE XII SECTION 12 | SENATORS

The requirements of staggered terms of senators in Section 15(a), of Article III of this revision shall apply only to senators elected in November, 1972, and thereafter.



ARTICLE XII SECTION 13 | LEGISLATIVE APPOINTMENT

The requirements of legislative apportionment in Section 16 of Article III of this revision shall apply only to the apportionment of the legislature following the decennial census of 1970, and thereafter.



ARTICLE XII SECTION 14 | REPRESENTATIVES; TERMS

The legislature at its first regular session following the ratification of this revision, by joint resolution, shall propose to the electors of the state for ratification or rejection in the general election of 1970 an amendment to Article III, Section 15(b), of the constitution providing staggered terms of four years for members of the house of representatives.



ARTICLE XII SECTION 15 | SPECIAL DISTRICT TAXES

Ad valorem taxing power vested by law in special districts existing when this revision becomes effective shall not be abrogated by Section 9(b) of Article VII herein, but such powers, except to the extent necessary to pay outstanding debts, may be restricted or withdrawn by law.



ARTICLE XII SECTION 16 | REORGANIZATION

The requirement of Section 6, Article IV of this revision shall not apply until July 1, 1969.



ARTICLE XII SECTION 17 | CONFLICTING PROVISIONS

This schedule is designed to effect the orderly transition of government from the Constitution of 1885, as amended, to this revision and shall control in all cases of conflict with any part of Article I through IV, VII, and IX through XI herein.



ARTICLE XII SECTION 18 | BONDS FOR HOUSING AND RELATED FACILITIES

Section 16 of Article VII, providing for bonds for housing and related facilities, shall take effect upon approval by the electors.

History. – Added, S.J.R. 6-E, 1980; adopted 1980.



ARTICLE XII SECTION 19 | RENEWABLE ENERGY SOURCE PROPERTY¹

The amendment to Section 3 of Article VII, relating to an exemption for a renewable energy source device and real property on which such device is installed, if adopted at the special election in October 1980, shall take effect January 1, 1981.

History. – Added, S.J.R. 15-E, 1980; adopted 1980.

¹*Note.* –

A. This section, originally designated section 18 by S.J.R. 15-E, 1980, was redesignated section 19 by the editors in order to avoid confusion with section 18 as contained in S.J.R. 6-E, 1980.

B. The amendment to section 3 of Article VII, relating to an exemption for renewable energy source property, was repealed effective November 4, 2008, by Am. proposed by the Taxation and Budget Reform Commission, Revision No. 3, 2008, filed with the Secretary of State April 28, 2008; adopted 2008.



ARTICLE XII SECTION 20 | ACCESS TO PUBLIC RECORDS

Section 24 of Article I, relating to access to public records, shall take effect July 1, 1993.

History. – Added, C.S. for C.S. for H.J.R.'s 1727, 863, 2035, 1992; adopted 1992.



ARTICLE XII SECTION 21 | STATE REVENUE LIMITATION

The amendment to Section 1 of Article VII limiting state revenues shall take effect January 1, 1995, and shall first be applicable to state fiscal year 1995-1996.

History. – Added, H.J.R. 2053, 1994; adopted 1994.



ARTICLE XII SECTION 22 | HISTORIC PROPERTY EXEMPTION AND ASSESSMENT

The amendments to Sections 3 and 4 of Article VII relating to ad valorem tax exemption for, and assessment of, historic property shall take effect January 1, 1999.

History. – Added, H.J.R. 969, 1997; adopted 1998.



ARTICLE XII SECTION 23 | FISH AND WILDLIFE CONSERVATION COMMISSION¹

(a) The initial members of the commission shall be the members of the game and fresh water fish commission and the marine fisheries commission who are serving on those commissions on the effective date of this amendment, who may serve the remainder of their respective terms. New appointments to the commission shall not be made until the retirement, resignation, removal, or expiration of the terms of the initial members results in fewer than seven members remaining.

(b) The jurisdiction of the marine fisheries commission as set forth in statutes in effect on March 1, 1998, shall be transferred to the fish and wildlife conservation commission. The jurisdiction of the marine fisheries commission transferred to the commission shall not be expanded except as provided by general law. All rules of the marine fisheries commission and game and fresh water fish commission in effect on the effective date of this amendment shall become rules of the fish and wildlife conservation commission until superseded or amended by the commission.

(c) On the effective date of this amendment, the marine fisheries commission and game and fresh water fish commission shall be abolished.

(d) This amendment shall take effect July 1, 1999.

History. – Proposed by Constitution Revision Commission, Revision No. 5, 1998, filed with the Secretary of State May 5, 1998; adopted 1998.

¹Note. – This section, originally designated section 22 by Revision No. 5 of the Constitution Revision Commission, 1998, was redesignated section 23 by the editors in order to avoid confusion with section 22 as created in H.J.R. 969, 1997.



ARTICLE XII SECTION 24 | EXECUTIVE BRANCH REFORM¹

(a) The amendments contained in this revision shall take effect January 7, 2003, but shall govern with respect to the qualifying for and the holding of primary elections in 2002. The office of chief financial officer shall be a new office as a result of this revision.

(b) In the event the secretary of state is removed as a cabinet office in the 1998 general election, the term "custodian of state records" shall be substituted for the term "secretary of state" throughout the constitution and the duties previously performed by the secretary of state shall be as provided by law.

***History.** – Proposed by Constitution Revision Commission, Revision No. 8, 1998, filed with the Secretary of State May 5, 1998; adopted 1998.*

*¹**Note.** – This section, originally designated section 22 by Revision No. 8 of the Constitution Revision Commission, 1998, was redesignated section 24 by the editors in order to avoid confusion with section 22 as created in H.J.R. 969, 1997.*



ARTICLE XII SECTION 25 | SCHEDULE TO ARTICLE V AMENDMENT¹

(a) Commencing with fiscal year 2000-2001, the legislature shall appropriate funds to pay for the salaries, costs, and expenses set forth in the amendment to Section 14 of Article V pursuant to a phase-in schedule established by general law.

(b) Unless otherwise provided herein, the amendment to Section 14 shall be fully effectuated by July 1, 2004.

***History.** – Proposed by Constitution Revision Commission, Revision No. 7, 1998, filed with the Secretary of State May 5, 1998; adopted 1998.*

*¹**Note.** – This section, originally designated section 22 by Revision No. 7 of the Constitution Revision Commission, 1998, was redesignated section 25 by the editors in order to avoid confusion with section 22 as created in H.J.R. 969, 1997.*



ARTICLE XII SECTION 26 | INCREASED HOMESTEAD EXEMPTION

The amendment to Section 6 of Article VII increasing the maximum additional amount of the homestead exemption for low-income seniors shall take effect January 1, 2007.

History. – Added, H.J.R. 353, 2006; adopted 2006.



ARTICLE XII SECTION 27 | PROPERTY TAX EXEMPTIONS AND LIMITATIONS ON PROPERTY TAX ASSESSMENTS

(a) The amendments to Sections 3, 4, and 6 of Article VII, providing a \$25,000 exemption for tangible personal property, providing an additional \$25,000 homestead exemption, authorizing transfer of the accrued benefit from the limitations on the assessment of homestead property, and this section, if submitted to the electors of this state for approval or rejection at a special election authorized by law to be held on January 29, 2008, shall take effect upon approval by the electors and shall operate retroactively to January 1, 2008, or, if submitted to the electors of this state for approval or rejection at the next general election, shall take effect January 1 of the year following such general election. The amendments to Section 4 of Article VII creating subsections (g) and (h) of that section, creating a limitation on annual assessment increases for specified real property, shall take effect upon approval of the electors and shall first limit assessments beginning January 1, 2009, if approved at a special election held on January 29, 2008, or shall first limit assessments beginning January 1, 2010, if approved at the general election held in November of 2008.

(b) The amendment to subsection (a) abrogating the scheduled repeal of subsections (g) and (h) of Section 4 of Article VII of the State Constitution as it existed in 2017, shall take effect January 1, 2019.

History. – Added, C.S. for S.J.R. 2-D, 2007; adopted 2008; Am., C.S. for H.J.R. 21, 2017; adopted 2018.



ARTICLE XII SECTION 28 | PROPERTY TAX EXEMPTION AND CLASSIFICATION AND ASSESSMENT OF LAND USED FOR CONSERVATION PURPOSES

The amendment to Section 3 of Article VII requiring the creation of an ad valorem tax exemption for real property dedicated in perpetuity for conservation purposes, and the amendment to Section 4 of Article VII requiring land used for conservation purposes to be classified by general law and assessed solely on the basis of character or use for purposes of ad valorem taxation, shall take effect upon approval by the electors and shall be implemented by January 1, 2010. This section shall take effect upon approval of the electors.

History. – Proposed by Taxation and Budget Reform Commission, Revision No. 4, 2008, filed with the Secretary of State April 28, 2008; adopted 2008.



ARTICLE XII SECTION 29 | LIMITATION ON THE ASSESSED VALUE OF REAL PROPERTY USED FOR RESIDENTIAL PURPOSES

(a) The repeal of the renewable energy source property tax exemption in Section 3 of Article VII shall take effect upon approval by the voters.

(b) The amendment to Section 4 of Article VII authorizing the legislature to prohibit an increase in the assessed value of real property used for residential purposes as the result of improving the property's resistance to wind damage or installing a renewable energy source device shall take effect January 1, 2009.

History. – Proposed by Taxation and Budget Reform Commission, Revision No. 3, 2008, filed with the Secretary of State April 28, 2008; adopted 2008.



ARTICLE XII SECTION 30 | ASSESSMENT OF WORKING WATERFRONT PROPERTY

The amendment to Section 4 of Article VII providing for the assessment of working waterfront property based on current use, and this section, shall take effect upon approval by the electors and shall first apply to assessments for tax years beginning January 1, 2010.

History. – Proposed by Taxation and Budget Reform Commission, Revision No. 6, 2008, filed with the Secretary of State April 28, 2008; adopted 2008.



ARTICLE XII SECTION 31 | ADDITIONAL AD VALOREM TAX EXEMPTION FOR CERTAIN MEMBERS OF THE ARMED FORCES DEPLOYED ON ACTIVE DUTY OUTSIDE OF THE UNITED STATES

The amendment to Section 3 of Article VII providing for an additional ad valorem tax exemption for members of the United States military or military reserves, the United States Coast Guard or its reserves, or the Florida National Guard deployed on active duty outside of the United States in support of military operations designated by the legislature and this section shall take effect January 1, 2011.

History. – Added, H.J.R. 833, 2009; adopted 2010.



**ARTICLE XII SECTION 32 | VETERAN DISABLED DUE TO COMBAT INJURY;
HOMESTEAD PROPERTY TAX DISCOUNT**

The amendment to subsection (e) of Section 6 of Article VII relating to the homestead property tax discount for veterans who became disabled as the result of a combat injury shall take effect January 1, 2013.

History. – Added, S.J.R. 592, 2011; adopted 2012.



ARTICLE XII SECTION 33 | AD VALOREM TAX RELIEF FOR SURVIVING SPOUSES OF VETERANS WHO DIED FROM SERVICE-CONNECTED CAUSES AND FIRST RESPONDERS WHO DIED IN THE LINE OF DUTY

This section and the amendment to Section 6 of Article VII permitting the legislature to provide ad valorem tax relief to surviving spouses of veterans who died from service-connected causes and first responders who died in the line of duty shall take effect January 1, 2013.

***History.** – Added, H.J.R. 93, 2012; adopted 2012.*

***¹Note.** – This section, originally designated section 32 by H.J.R. 93, 2012, was redesignated section 33 by the editors in order to avoid confusion with section 32 as created in S.J.R. 592, 2011.*



ARTICLE XII SECTION 34 | SOLAR DEVICES OR RENEWABLE ENERGY SOURCE DEVICES; EXEMPTION FROM CERTAIN TAXATION AND ASSESSMENT

This section, the amendment to subsection (e) of Section 3 of Article VII authorizing the legislature, subject to limitations set forth in general law, to exempt the assessed value of solar devices or renewable energy source devices subject to tangible personal property tax from ad valorem taxation, and the amendment to subsection (i) of Section 4 of Article VII authorizing the legislature, by general law, to prohibit the consideration of the installation of a solar device or a renewable energy source device in determining the assessed value of real property for the purpose of ad valorem taxation shall take effect on January 1, 2018, and shall expire on December 31, 2037. Upon expiration, this section shall be repealed and the text of subsection (e) of Section 3 of Article VII and subsection (i) of Section 4 of Article VII shall revert to that in existence on December 31, 2017, except that any amendments to such text otherwise adopted shall be preserved and continue to operate to the extent that such amendments are not dependent upon the portions of text which expire pursuant to this section.

History. – Added, C.S. for H.J.R. 193, 2016; adopted 2016.



ARTICLE XII SECTION 35 | 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.

History. – Added, C.S. for H.J.R. 1009, 2016; adopted 2016.



ARTICLE XII SECTION 36 | 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.

History. – Added, C.S. for H.J.R. 275, 2016; adopted 2016.



ARTICLE XII SECTION 37 | ELIGIBILITY OF JUSTICES AND JUDGES

The amendment to Section 8 of Article V, which increases the age at which a justice or judge is no longer eligible to serve in judicial office except upon temporary assignment, shall take effect July 1, 2019.

***History.** – Proposed by Constitution Revision Commission, Revision No. 1, 2018, filed with the Secretary of State May 9, 2018; adopted 2018.*



**ARTICLE XII SECTION 38 | PROHIBITIONS REGARDING LOBBYING FOR
COMPENSATION AND ABUSE OF PUBLIC POSITION BY PUBLIC OFFICERS AND
PUBLIC EMPLOYEES**

The amendments to Section 8 of Article II and Section 13 of Article V shall take effect December 31, 2022; except that the amendments to Section 8(h) of Article II shall take effect December 31, 2020, and:

(a) The Florida Commission on Ethics shall, by rule, define the term "disproportionate benefit" and prescribe the requisite intent for finding a violation of the prohibition against abuse of public position by October 1, 2019, as specified in Section 8(h) of Article II.

(b) Following the adoption of rules pursuant to subsection (a), the legislature shall enact implementing legislation establishing penalties for violations of the prohibition against abuse of public position to take effect December 31, 2020.

***History.** – Proposed by Constitution Revision Commission, Revision No. 7, 2018, filed with the Secretary of State May 9, 2018; adopted 2018.*



ARTICLE XII SECTION 39 | PROHIBITION ON RACING OF OR WAGERING ON GREYHOUNDS OR OTHER DOGS

The amendment to Article X, which prohibits the racing of or wagering on greyhound and other dogs, and the creation of this section, shall take effect upon the approval of the electors.

***History.** – Proposed by Constitution Revision Commission, Revision No. 8, 2018, filed with the Secretary of State May 9, 2018; adopted 2018.*



ARTICLE XII SECTION 40 | TRANSFER OF THE ACCRUED BENEFIT FROM SPECIFIED LIMITATIONS ON HOMESTEAD PROPERTY TAX ASSESSMENTS; INCREASED PORTABILITY PERIOD

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

History. – Added, H.J.R. 369, 2020; adopted 2020.



ARTICLE XII SECTION 41 | AD VALOREM TAX DISCOUNT FOR SURVIVING SPOUSES OF CERTAIN PERMANENTLY DISABLED VETERANS

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

History. – Added, H.J.R. 877, 2020; adopted 2020.



APPENDIX



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