A proposal to revise
ARTICLE VII, s. 1, Fla. Const.; authorizing a
county or municipality to levy a tax within its
boundaries pursuant to ordinance; providing for
any such tax to apply only within the
unincorporated area of the county.

It is proposed by the Florida Constitution Revision Commission
that:

Section 1. Subsection (a) of Section 1 of Article VII
of the Florida Constitution is revised by amending that
subsection to read:

ARTICLE VII
FINANCE AND TAXATION
SECTION 1. Taxation; appropriations; state expenses;
state revenue limitation.--
(a) No tax shall be levied except in pursuance of law.
No state ad valorem taxes shall be levied upon real estate or
tangible personal property. Except as herein provided, all
other forms of taxation shall be preempted to the state except
as provided by general law. A county or municipality may by
ordinance levy any tax within its boundaries which may be
levied by the state or its other political subdivisions;
however, any such tax levied by a county shall apply only
within the unincorporated area of the county.

CODING: Words stricken are deletions; words underlined are additions.