Florida Tax Reform: Taxation and Budget Reform Commission (TBRC)

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A series of 16 fact sheets has been written on statutory and constitutional proposals adopted by the Taxation and Budget Reform Commission (TBRC). The publications in this series can be accessed at http://edis.ifas.ufl.edu. Fact sheets FE733 through FE741 address statutory changes and fact sheets FE742 through FE748 address constitutional amendments. These fact sheets should not be considered as an all-inclusive assessment of the statutory or constitutional changes recommended by the Taxation and Budget Reform Commission. Some details of proposed changes may not have been discussed due to space limitations. These fact sheets are not intended as a replacement for personal knowledge about actual or proposed changes but are a guide to inform the public on the issues.

Introduction

It was mentioned in a series on property tax reform (Florida's Property Tax Reform Series) that Florida residents should not assume the January 2008 proposed constitutional amendment was the last they would hear about tax reform in Florida in 2008. In fact, the probability of additional tax reform or change was almost a given. Why? According to Article XI, Section 6 of the Florida Constitution, "Beginning in 2007 and each twentieth year thereafter there shall be established a taxation and budget reform commission."

The purpose of this publication is to explain the Taxation and Budget Reform Commission (TBRC), and the purpose of this publication series is to make Florida citizens aware of recommended statutory changes by the TBRC, as well as constitutional amendments that will appear on the fall 2008 general election (November presidential) ballot.

Taxation and Budget Reform Commission

The Taxation and Budget Reform Commission (TBRC) is charged with the following: examine the state budgetary process, the revenue needs and expenditure processes of the state, the appropriateness of the tax structure of the state, and governmental productivity and efficiency; review policy as it relates to the ability of state and local governments to tax and adequately fund governmental operations and capital facilities required to meet the state's needs during the next...
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twenty-year period; determine methods favored by the citizens of Florida to fund the needs of the state, including alternative methods for raising sufficient revenues for the needs of the state; determine measures that could be instituted to effectively gather funds from existing tax sources; examine constitutional limitations on taxation and expenditures at the state and local level; and review the state's comprehensive planning, budgeting, and needs assessment processes to determine whether the resulting information adequately supports a strategic decision-making process (Article XI, Section 6, Florida Constitution).

The TBRC can make statutory recommendations to the Florida Legislature and also place proposed constitutional amendments on the ballot for action by Florida voters.

The TBRC consists of 25 voting members. The Governor appoints eleven members of the commission with the Speaker of the Florida House and the President of the Florida Senate each appointing seven members. In addition, there are four non-voting members of the TBRC that are current elected members of the state legislature (two from the House of Representatives and two from the Senate), appointed by the Speaker and President, with two representing the majority party and two representing the minority party.

The TBRC elects its own chair and adopts rules for operation. The chair of the TBRC cannot be a current elected member of the legislature. Proposed constitutional amendments and statutory recommendations require an affirmative vote of two-thirds of the voting members of the commission (17 members). The commission is charged with holding public meetings to carry out their responsibilities, and numerous commission meetings have been held in Florida to carry out this requirement. All proposed constitutional amendments by the TBRC must be filed with the state 180 days prior to the general election (November 2008 presidential election).

Additional information concerning TBRC rules and procedure can also be acquired from the same website.

**Summary**

Further statutory and constitutional changes in Florida's tax system will be recommended by the TBRC. Some of these recommendations will be statutory changes made directly to the Florida Legislature. Other changes will be proposed constitutional amendments that will be voted on by the electorate in the fall 2008 election. It will be essential that Florida voters become educated about these proposed amendments before the election in November. Amendments approved by the TBRC and transmitted to the Secretary of State will be placed on the 2008 general election ballot. It is left to the legislature's discretion if statutory recommendations submitted by the TBRC are considered during current or future legislative sessions.

**References**


Information concerning the constitutional and statutory basis for the TBRC can be obtained at http://www.floridatbrc.org/relatedDocuments.php.