Preface

This document is one in a series of six fact sheets intended to provide information on proposed constitutional amendments having direct individual or government tax impacts. As some details of the proposed changes may not have been discussed due to space limitations, the series should not be considered an all-inclusive assessment of the proposed constitutional changes, and any opinions, findings, conclusions, or recommendations expressed herein are those of the author and do not necessarily reflect the views of University of Florida. 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

In addition to 2012 being a presidential election year, Florida voters also will be asked to vote on a number of proposed amendments to their state constitution. Many voters remain either unaware or less informed regarding the effects and impacts of the proposed constitutional amendments.

Adoption of the constitutional amendment requires a vote in favor of the amendment by a minimum of 60 percent of those voting. Voters are reminded, however, that because the proposed amendments are subject to legal challenges by various individuals, groups, and organizations, they could still possibly be removed from the ballot if challenged successfully.

The intent and purpose of this fact sheet is to present information on the proposed 2012 Florida Constitutional Amendment No. 9 in order to help voters make informed decisions on Election Day.

Proposed Constitutional Amendment 9

When people go to their polling place in November 2012, they will see information on the amendment, references to the portion of the constitution that will be altered, sponsor of the amendment, the ballot title, and the ballot summary. The information for Amendment 9 will be similar or identical to the following and the ballot title and ballot summary are direct quotes from the Florida Department of State website:

- Proposed Constitutional Amendment: No. 9
- Reference: Article VII, Section 6 & Article XII, Section 32
- Sponsor: The Florida Legislature
Ballot Title: Homestead Property Tax Exemption for Surviving Spouse of Military Veteran or First Responder

Ballot Summary: Proposing an amendment to the State Constitution to authorize the Legislature to provide by general law ad valorem homestead property tax relief to the surviving spouse of a military veteran who died from service-connected causes while on active duty or to the surviving spouse of a first responder who died in the line of duty. The amendment authorizes the Legislature to totally exempt or partially exempt such surviving spouse’s homestead property from ad valorem taxation. The amendment defines a first responder as a law enforcement officer, a correctional officer, a firefighter, an emergency medical technician, or a paramedic. This amendment shall take effect January 1, 2013.

The Effects and Impacts of Amendment 9

Constitutional Amendment No. 9, if passed, allows the Florida Legislature, by general law, to provide ad valorem (property tax) relief to the total or portion of ad valorem taxes owed on homesteaded property by surviving spouses of active duty members of the Armed Services or first responders who died in the line of duty.

The proposed amendment defines first responder as a law enforcement officer, correctional officer, firefighter, emergency medical technician, or a paramedic. “In line of duty” is defined as actual performance of duties required when employed as a first responder. Military personnel must have died on active duty from service-connected causes.

If passed, the amendment would become effective on January 1, 2013.

The estimated impact of Amendment 9 is relatively small according to the state Revenue Estimating Conference (REC). The REC assumes that with current millage rates, the cost per year beginning in state fiscal year 2013–2014 would be approximately $300,000 in lost school tax revenue and $300,000 per year in non-school (local governments, special districts, etc.) taxes.

Individuals may support this proposed amendment because the fiscal costs are relatively small, it is a “fair” compensation to surviving spouses of active-duty military personnel and first responders who have died in job service, and it serves as a mechanism to honor the deceased in service to the country, state, and units of local government (counties, cities, etc.) in Florida.

There may be less opposition to the amendment from those who are opposed to exemptions in property taxes since this amendment affects the tax bill paid, rather than exempting a portion of the property value from taxation. Of course, some might suggest that there are other ways to honor this service and provide financial relief to surviving spouses other than reducing the property tax bill.

Summary

Voters in Florida have the opportunity to change the state constitution during the 2012 general election. Adoption of the constitutional amendment requires a vote in favor of the amendment by a minimum of 60 percent of those voting.

The intent and purpose of the information contained in this fact sheet on Amendment 9 is not to tell individuals how to vote. Rather, the fact sheet is provided to help voters become more informed. Informed voters need to be more knowledgeable of the ballot issue and what they are voting on, rather than just reading a ballot title and ballot summary. Ballot titles and summaries do not inform voters in significant detail, or inform voters on policy implications of what a yea or nay vote implies. It is thought that informed voters make informed public policy decisions.

As the November election gets closer, expect to see increased information on the proposed amendments in the media and popular press, and on the Internet. Some of this information will be from groups advocating or opposing the specific amendments. Other information will be put forth by groups not associated with advocacy or opposition of the amendments. Read this information, but be aware of the source of the information and the role of the organization supplying the information.

Your challenge as a voter is to become informed, understand the issues, learn the particulars, know the stakes, and then, by casting your ballot, make your values and preferences known.

References
