

AMENDMENT 5 Supermajority Vote Required to Impose, Authorize, or Raise State Taxes or Fees

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

How The Amendment Reached The Ballot: Florida State Legislature

What Your Vote Means: A Yes vote on this measure: mandates a two-thirds vote by each chamber of the legislature in order to enact new taxes or raise an existing tax/fee.

A No vote on this measure: retains the current simple majority required to enact new taxes or raise existing ones.

Pro: Many attribute Florida's prosperity to the state's low-tax and business friendly environment. Taxes imposed on businesses and the citizens of Florida should be handled with the highest degree of discernment; requiring more than a simple majority affords this decision a greater consensus. Currently, raising or enacting new taxes requires a simple majority in both chambers and the Governor's signature. A **Yes** vote would replace this threshold with a higher standard—two-thirds approval in both houses. A higher threshold would have two valuable consequences – it would ensure that future tax increases are bi-partisan in nature, and it would create a greater level of consistency for individuals and businesses in the state. This measure would make it more challenging to raise taxes than to cut taxes, a wise and common-sense policy, and would preserve one of Florida's most attractive assets: our low-tax climate.

Con: While making it more difficult to raise taxes might initially seem like a prudent move, it could restrict the government's ability to raise funds. In that sense, it could be argued that this is a shortsighted initiative. In the future, this could hamper government's functioning through a "ratchet effect" in which revenue declines via a business cycle and elected officials are unable to make up the difference to balance the budget. Opponents argue that raising the threshold to enact new taxes can cause future policy challenges. The state may not be able to expand programs even if there is public support. Amendment 5 places a microscope on the legislature, which could lead to unintended consequences.