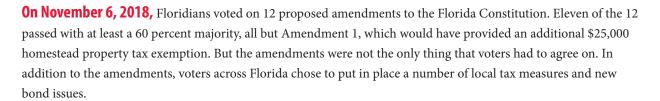


2018 Wrap-Up

Florida Voters Approved \$1.5 Billion In Annual Local Tax Increases in November 2018 General Election

Taxpayers Also Agree to Pay Back \$1.2 Billion in Local Government Bonds



This follow-up to the Florida TaxWatch Voter Guide details these local measures, and provides an update on what's next for the 11 amendments that are now part of Florida's Constitution.

Voters in many Florida counties were in a generous mood on November 6, 2018, voting in favor of \$1.5 billion in county and school district sales and property tax increases. Voters in two counties and eight cities also approved \$1.2 billion in local government bond issues, which will also result in increased property taxes. These tax increases include two separate sales tax hikes in Hillsborough County, which raised the tax from 7 percent to 8.5 percent, the highest sales tax rate in Florida.

This somewhat surprising taxpayer largesse followed the primary election in August when 11 additional counties approved county-wide tax increases and voters in four special districts also voted to increases their taxes. These August tax increases totaled \$335 million annually.

Most of the county-wide tax increases are for schools, due in part to the state mandate for increased school security. In November, nine counties passed tax increases for schools—five raised the sales tax rate and four passed property tax hikes. Five more counties approved sales tax increases to fund transportation and other infrastructure needs. Alachua County approved a Children's Trust with the authority to levy up to one-half mill in property taxes to fund services for children.

In August, 10 school tax hikes were approved by voters (three sales tax and seven property tax increases). Union County voters approved a property tax increase to fund the county library.

Prior to 2018, there were only six counties that did not levy a local option sales tax—the tax rate in those counties was only the 6 percent state rate. Voters in five of those counties approved a local option sales tax: Broward; Collier; Lee; Martin; and Okaloosa. This leaves Citrus County as the only county in Florida with a 6 percent sales tax.

The voter fatigue expected by some—due to a lengthy state-wide ballot—did not materialize, even with more than 175 additional local referenda extending many ballots. No tax increase failed in November and only one bond issue (Cooper City) failed. Most passed easily—notable exceptions were sales tax referendums in Collier and Lee counties that got just over 50 percent yes votes. In August, only one county-wide tax proposal failed: 69 percent of Columbia County voters soundly defeated a one-cent sales tax for transportation. Of the 175 ballot questions covering a wide range of local ordinances and charter amendments, only 14 were defeated.

Florida taxpayers have shown they are willing to pay more taxes if they feel the return will be worth it. They made a significant commitment to fund local government services—especially schools—in 2018. Most of the property tax levies will last four years. Most of the sales tax hikes last from seven to 10 years, but two of them last 30 years. By the time all the 2018 tax increases expire, Florida taxpayers (and tourists) will have paid close to \$40 billion.

Many of the tax referendums created a citizen oversight committee to monitor the spending of these new dollars. This is a great idea and taxpayers need to get involved. If your local government proposed a tax increase without such a committee, oversight is up to all of us.



TAX INCREASE APPROVED BY VOTERS IN NOVEMBER 2018

ALACHUA COUNTY

School Sales Tax – Voters approved a half-cent sales tax that is expected to raise \$22 million per year over the next 12 years to support school infrastructure projects (68 percent voted in favor). This includes upgrades in 23 elementary schools, 14 middle and high schools, and five learning centers. The tax, approved by 62 percent of those voting, will increase the sales tax in Alachua County from 6.5 percent to 7.0 percent.

Children's Services Property Tax - Voters approved (62 percent) the Alachua County Children's Trust, creating a 10-person board to oversee programs to improve child welfare. The board has the authority to levy up to a one-half mill property tax to provide children with developmental, rehabilitative, preventive, and supportive services, such as early learning support and out-of-school enrichment programming. The Trust will also collect data about children's welfare in the county. The tax will last for 12 years and raise an estimated \$7-8 million annually.

BROWARD COUNTY

Transportation Sales Tax – Sixty percent of voters agreed to a one-cent sales tax to raise \$15.6 billion over the next 30 years for transportation improvements. On January 1, 2019, Broward County's sales tax rate will increase from 6 percent to 7 percent. The new tax is expected to raise \$357 million in its first year and the money will be used to build wider roads, improve traffic signal synchronization, add buses and bus routes, install light rail, and other road projects. It is estimated the tax will cost the average Broward family \$174 a year. Broward voters had defeated previous attempts to raise the sales tax for transportation in 2016, 2006 and 1990.

CHARLOTTE COUNTY

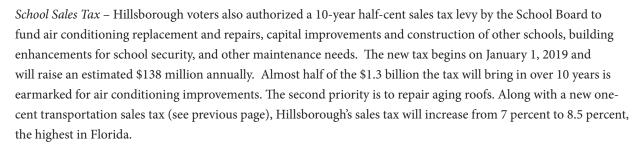
School Property Tax – Voters approved (56 percent) a one-mill property tax increases referendum to raise \$18 million a year for schools. It will fund teacher compensation, increased instructional time, STEM and art programs, and special projects. Property owners will pay an extra \$100 for each \$100,000 of taxable value. The tax will last for four years.

COLLIER COUNTY

Infrastructure Sales Tax – Collier voters agree to increase their sales tax from 6 percent to 7 percent to fund 18 projects, including new roads and bridges, a mental health facility to relieve an overburdened jail, and a workforce technical training center. The tax will last for seven years or after it brings in \$490 million, whichever happens first. The County will collect \$420 million, and the remaining \$70 million will be shared with Naples, Marco Island, and Everglades City based on their populations. Collier had one of the few close votes on taxes with just over 50 percent voting in favor, a margin of fewer than 2,500 votes. The yes vote was a bit of a surprise since Collier voters had rejected five of the last six sales tax referenda since 1974 and earlier this year, overwhelmingly shot down a new fire fee proposal.

HILLSBOROUGH COUNTY

Transportation Sales Tax – Voters approved (57 percent) approved a one-cent sales tax hike to raise \$276 million annually for transportation improvements in the county, including Tampa, Plant City, Temple Terrace, Brandon, Town 'n' Country, and Sun City. Projects include road and bridge improvements, more public transit options, fixing potholes, enhancing bus services, and pedestrian and biking safety. The tax will last for 30 years and be deposited in an audited trust fund with independent oversight. Along with a new half-cent school sales tax (see next page), Hillsborough's sales tax will increase from 7 percent to 8.5 percent, the highest in Florida.



LEE COUNTY

School Sales Tax - Effective January 1, 2019, a new half-cent sales tax will take effect and it will last for 10 years. The school district estimates the tax will raise about \$59 million a year for the construction, maintenance, and renovation of schools, school safety initiatives, and technology projects. The district estimates it will cost more than \$754 million to pay for all the items on its sales tax project list. Maintenance needs will take up almost half of the money. It is anticipated that the tax will not fund all the district's needs and that future borrowing will be necessary. This was a close vote, with 51.5 percent in favor.

MARTIN COUNTY

School Sales Tax – On the heels of a property tax increase voters approved back in August to fund school operations, a new half-cent sales tax was approved to help pay for school renovations and upgrades and security improvements. This includes replacing Jensen Beach Elementary and Palm City Elementary Schools. This will bring the sales tax rate to 6.5 percent in Martin County and the new tax is expected to produce \$16 million a year for seven years before it expires. The school district estimates the new tax will cost a family of four with a \$50,000 income an additional \$64 a year.

MIAMI-DADE COUNTY

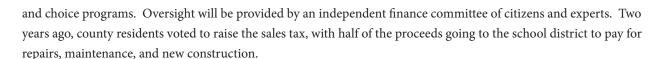
School Property Tax – Seventy percent of county voters approved a .75 mill property tax levy for the next four years to pay teachers more and hire police officers for every school. It is expected to raise \$232 million in the first year. 80 percent will go to increase teacher pay, the rest to hire officers. Although final details will be worked out in collective bargaining, the school district says it hopes to increase average pay to above the national average of \$59,660. The referendum did not specify if the money will be shared with charter schools, but the Superintendent says he will recommended "increased consideration" of sharing the money.

OKALOOSA COUNTY

Infrastructure Sales Tax – Residents voted to increase the county's sales tax rate from 6.0 percent to 6.5 percent. The new half-penny tax will be in effect for 10 years and will generate an estimated \$19 million annually for public safety, transportation, and stormwater system capital improvements. This includes a new EMS communication system, estimated to cost between \$17-\$25 million. Almost \$12.7 million of the estimated total will go to the county. The rest will be divided among Okaloosa's nine municipalities, based on population.

PALM BEACH COUNTY

School Property Tax – Voters overwhelmingly approved (72 percent) a new 1-mill property tax levy dedicated for operational needs of Palm Beach public schools. Charter schools are excluded from the extra money. The tax goes into effect July 1, 2019 and expires June 30, 2023. The tax is expected to bring in \$200 million a year, with half of the money going to boost teachers' pay. Teachers with at least a decade of experience are in line for \$10,000 pay hikes, while newer teachers will receive smaller raises. Another \$50 million a year will be spent on extra security and mental health measures. The remaining \$50 million will provide funding for teachers in the schools' arts, physical education,



POLK COUNTY

School Sales Tax – Voters agreed (68 percent) to continue a half-cent sales tax, first approved in 2003, for another 15 years. The tax is projected to raise as much as \$40 million annually to help fund school maintenance and construction. These ongoing improvements include additional schools and classrooms to accommodate population growth, modernization of older schools, the replacement of portables with permanent structures, maintenance of all facilities, repairs and enhancements to the buildings and systems, upgrades in technology, and increased student safety. It is estimated the tax will cost an average family of four with an annual income of \$55,000 about \$61 annually.

ST. LUCIE COUNTY

Infrastructure Sales Tax - In 2016, county voters rejected a one-cent sales tax increase, with every precinct in the county voting no. This year, 55 percent of voters approved a half-cent sales tax increase, raising the tax rate to 7 percent. The tax will be imposed for 10 years to pay for building more sidewalks, improving roads, and water-quality projects to improve the health of the Indian River Lagoon. Supporters say the tax will help Port St. Lucie, Fort Pierce, St. Lucie Village, and unincorporated areas of the county to reduce a \$1.2 billion backlog of infrastructure projects. The tax will only fund a small portion of that estimated backlog, since it will raise about \$18.6 million a year.

TAYLOR COUNTY

School Property Tax - A local referendum was approved by 71 percent of voters to allow the Taylor County School Board to continue to impose a 0.25 mill property tax levy for another four years. This broad support was a bit of a surprise, since the last two extensions (2010 and 2014) passed with slim majorities. The tax brings in about \$340,000 annually that local schools used to provide enrichment and special area classes such as drama, music, STEM, technology, and media in libraries.

BOND ISSUES APPROVED BY VOTERS IN NOVEMBER 2018

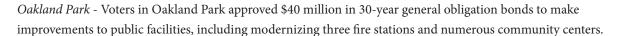
BREVARD COUNTY

Palm Bay - Bonds for Road Improvement Projects – Votes authorized the city to issue up to \$150 million in general obligation bonds for the exclusive purpose of improving local roadways and ancillary facilities (sidewalks, lights, etc.) and eliminating potholes. The 20-year bonds would be payable from annual property tax revenue and all expenditures will be reviewed by a citizens advisory committee. If the entire \$150 million is borrowed, a property tax of 2.9167 mills would be levied. This would increase taxes on all property by \$292 per year for each \$100,000 of taxable value.

Melbourne – Voters approved using bonds to finance a new 72,500-square-foot Melbourne Police Department facility. The total cost of the project would be \$35 million. This will increase taxes on all property by \$60 per year for each \$100,000 of taxable value.

BROWARD COUNTY

Lighthouse Point – 65 percent of Lighthouse Point voters approved a \$16.5 million, 30-year bond issue to be used for the construction of a new fire station, a new recreation building, upgrades to the city's Public Works facilities, and renovation of the second story of the library. Property owners will pay approximately \$40-45 per \$100,000 of taxable value to finance the bond issue, starting with their November 2019 property tax bill. Taxpayers still have two years of payments remaining on a \$6.2 million issue made in 2002.



Margate – Up to \$10 million in general obligation bonds were approved to finance the costs of acquiring, constructing, equipping, renovating, replacing and improving parks and recreation projects all to be located in the City of Margate.

LEE COUNTY

Cape Coral - Residents voted to pay for a \$60 million 15-year bond issue to add more parks and recreation amenities. Property owners will pay \$40 per \$100,000 of taxable value per years for the creation of three community parks, seven neighborhood parks, one environmental park, and upgrades to Cultural Park.

MIAMI-DADE COUNTY

Doral – Voters approved a \$150 million bond issue for Doral park projects, with most of the money going to the 82-acre Doral Central Park to build a rec center, swimming pools, aquatic center, skate park, sand volleyball courts, a playground, a dog park, basketball courts, tennis courts and a kayak/canoe/paddleboard launch into the lake. It is estimated a typical homeowner will pay an extra \$139 a year.

Miami Beach - Miami Beach voters approved \$439 million in general obligation bonds to fund projects that were grouped into three separate items on the ballot. The bonds would fund \$169 million for parks and beaches, \$198 million for infrastructure and \$72 million for public safety improvements. All three issues passed easily with at least 69 percent of the vote. After all bonds are issued, property owners should expect a property tax increase of \$82 per \$100,000 of taxable value.

PASCO COUNTY

County Bond Issue – Voters approved four separate bond referendums, totaling \$241 million. A new .6017 mill property tax levy will expand the jail, boost fire/rescue services, maintain parks, and remodel libraries. This includes two new fire stations that were supposed to be built when Pasco voters approved a new one-cent sales tax hike in 2004. Three of the referendums passed easily, but the jail bonds just squeaked by with 50.4 percent of the vote.

SARASOTA COUNTY

Sarasota Legacy Trail Bonds – Voters authorized the county to issue up to \$65 million in bonds to acquire and improve the Legacy Trail Extension railroad corridor as a trail for walking, running, and cycling with enhanced connectivity from North Port through Venice to downtown Sarasota. The county will pay back the debt over 20 years from a dedicate property tax levy. The new millage will cost property owners \$8 annually for each \$100,000 in taxable value (at the max issue of \$65 million).



TAX INCREASES APPROVED BY VOTERS IN AUGUST 2018

Bay – extended its half-cent school capital outlay sales tax through 2030 (\$21 million annually)

Broward - passed a 0.5 mill property tax levy for teacher raises and more security officers (\$93m annually)

Calhoun – extended its half-cent school capital outlay sales tax for 10 years (\$4.5 million annually)

Clay – passed a 1 mill property tax levy for school security for four years (\$10 million annually)

Lake – passed a .75 mill property tax levy for school safety (\$16 million annually)

Marion – extended its 1 mill school property tax levy for four years (\$21 million)

Martin – passed a .5 mill property tax levy for school operations for four years (\$11.2 million)

Monroe – passed a .0625 mill property tax levy for school security for four years (\$1.5 million)

Orange - passed a 1 mill property tax levy for school construction for four years (\$622 million annually)

Union – continued the .5 mill property tax levy to fund the county library (\$120,000 annually)

Washington – passed a new half-cent school capital outlay sales tax for 10 years (\$1 million annually)

COUNTY-WIDE TAX INCREASES PASSED BY FLORIDA VOTERS IN 2018

COUNTY	PURPOSE	RATE INCREASE	NEW RATE	VOTES IN FAVOR	ANN. REVENUE (\$ MILLION)	YEARS IN EFFECT
APPROVED O	ON NOVEMBER 6					
Alachua	School Facilities	0.5%	7.0%	68.1%	\$22	12
Broward	Transportation	1.0%	7.0%	60.2%	\$357	30
Hillsborough	School Facilities	0.5%	8.5%	56.4%	\$138	10
Hillsborough	Transportation	1.0%	8.5%	57.3%	\$276	30
Lee	School Facilities, Safety, Technology	0.5%	6.5%	51.5%	\$59	10
Martin	School Facilities and Security	0.5%	6.5%	57.0%	\$16	7
Polk	School Facilities	0.5%	7.0%	68.5%	\$40	15
Collier	Transportation, infrastructure	1.0%	7.0%	50.9%	\$70	7
Okaloosa	Public Safety, transportation and stormwater	0.5%	6.5%	62.7%	\$19	10
St. Lucie	Roads, sidewalks, Indian River Lagoon	0.5%	7.0%	55.8%	\$19	10
Property Tax	res					
Alachua	Children's Services	1 mill		62.0%	\$8	12
Charlotte	Teacher pay, STEM and art programs	1 mill		56.2%	\$18	4
Miami-Dade	Teacher pay, hire police officers	.75 mills		71.0%	\$242	4
Palm Beach	Teacher pay, mental health, security	1 mill		72.4%	\$200	4
Taylor	STEM, drama, music, technology	.25 mills		71.1%	\$0	4
APPROVED O Sales Taxes	ON AUGUST 28					
Bay	School Capital Outlay	0.5%	7.0%	65.5%	\$21	10
Calhoun	School Capital Outlay	0.5%	7.5%	69.5%	\$4.5	10
Washington	School Capital Outlay	0.5%	7.5%	57.8%	\$1	10
Property Tax	res					
Broward	Teacher raises, security officers	.5 mills		64.2%	\$93	4
Clay	School Safety	1 mill		54.0%	\$10	4
Lake	School Safety	.75 mills		56.0%	\$16	4
Marion	School Safety	1 mill		72.6%	\$21	4
Martin	Teacher pay, school operations	.5 mills		55.8%	\$11	4
Monroe	School Security	.0625 mills		60.1%	\$1.5	4
Orange	School Construction	1 mill		83.5%	\$156	4
Union	County Library Operations	.5 mills		80.9%	\$0.1	4

RESULTS OF THE 2018 CONSTITUTIONAL AMENDMENTS

AMENDMENT 1: INCREASED HOMESTEAD PROPERTY TAX EXEMPTION

- Placed by The Florida Legislature HJR 7015 (2017)
- Ballot Summary: "Proposing an amendment to the State Constitution to increase the homestead exemption by
 exempting the assessed valuation of homestead property greater than \$100,000 and up to \$125,000 for all levies
 other than school district levies. The amendment shall take effect January 1, 2019."
- TaxWatch recommendation: No
- Result: Failed—Yes Votes: 58.07% (4,559,488) / No Votes: 41.93% (3,292,709)
- Effect: No change in current law. Passage of Amendment 1 would have meant that a homeowner who qualifies for the current homestead exemptions would be able to exempt the portion of their home's value between \$100,000 and \$125,000 from property taxes (excluding school district levies). The maximum homestead exemption would have increased from \$50,000 to \$75,000 for homes with assessed value of more than \$100,000. All non-homestead residential property and homesteads that are assessed at less than \$100,000 would not have received any benefit.

AMENDMENT 2: LIMITATIONS ON PROPERTY TAX ASSESSMENTS

- Placed by The Florida Legislature HJR 21 (2017)
- Ballot Summary: "Proposing an amendment to the State Constitution to permanently retain provisions currently
 in effect, which limit property tax assessment increases on specified nonhomestead real property, except for
 school district taxes, to 10 percent each year. If approved, the amendment removes the scheduled repeal of such
 provisions in 2019 and shall take effect January 1, 2019."
- TaxWatch recommendation: Yes
- Result: Passed—Yes Votes: 66.49% (5,160,178) / No Votes: 33.51% (2,600,391)
- Goes into effect January 1, 2019
- Effect: The passage of Amendment 2 means no change in current law. The 10 percent cap on annual non-homestead property tax assessments, which was approved by the voters in 2008 and is set to expire on January 1, 2019, will now be permanent.

AMENDMENT 3: VOTER CONTROL OF GAMBLING IN FLORIDA

- Placed by Citizens Initiative ("Voters in Charge")
- Ballot Summary: "This amendment ensures that Florida voters shall have the exclusive right to decide whether
 to authorize casino gambling by requiring that in order for casino gambling to be authorized under Florida
 law, it must be approved by Florida voters pursuant to Article XI, Section 3 of the Florida Constitution. Affects
 articles X and XI. Defines casino gambling and clarifies that this amendment does not conflict with federal law
 regarding state/tribal compacts."
- TaxWatch recommendation: No
- Result: Passed—Yes Votes: 71.46% (5,674,609) / No Votes: 28.54% (2,265,873)
- Effective immediately

• Effect: The passage of Amendment 3 means that the citizens' initiative process is the exclusive method of authorizing casino gambling in Florida. The Legislature no longer has the authority to authorize casino gaming, either through statute or by bringing a proposed constitution amendment to the ballot. The other methods to amend the Florida Constitution—the Constitutional Revision Commission, the Tax and Budget Reform Commission, and a Constitutional Convention—also cannot be used to bring a casino gambling proposal to the ballot. The Legislature will retain the ability to restrict, regulate, or tax any gambling activity through general law.

AMENDMENT 4: VOTING RESTORATION AMENDMENT

- Placed by Citizens Initiative ("Floridians for a Fair Democracy, Inc.")
- Ballot Summary: "This amendment restores the voting rights of Floridians with felony convictions after they complete all terms of their sentence including parole or probation. The amendment would not apply to those convicted of murder or sexual offenses, who would continue to be permanently barred from voting unless the Governor and Cabinet vote to restore their voting rights on a case by case basis."
- TaxWatch recommendation: Yes
- Result: Passed—Yes Votes: 64.54% (5,146,993) / No Votes: 35.46% (2,827,809)
- Goes into effect January 8, 2019
- Effect: The passage of Amendment 4 means that voting rights will be restored automatically to felons who complete their sentence, including parole and probation, with the exception of those convicted of murder and sexual offenses. Prior to Amendment 4, felons were required to wait at least 5 years after completing their sentences to begin the process of requesting restoration of their voting rights from the Florida Clemency Board, made up by the governor and the Cabinet. It is estimated that Amendment 4 will impact approximately 1.5 million Floridians. Florida is one of four states that disenfranchises former felons permanently (until Amendment 4 goes into effect).

AMENDMENT 5: SUPERMAJORITY VOTE REQUIRED TO IMPOSE, AUTHORIZE, OR RAISE STATE TAXES OR FEES

- Placed by The Florida Legislature HJR 7001 (2018)
- Ballot Summary: "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."
- TaxWatch recommendation: Yes
- Result: Passed—Yes Votes: 65.73% (5,163,307) / No Votes: 34.27% (2,692,117)
- Goes into effect January 8, 2019
- Effect: The passage of Amendment 5 means approval of two-thirds of the membership of both the House (80 votes) and the Senate (27 votes) is required for the Legislature to pass a bill to enact a new tax or fee or increase an existing one. In addition, a bill enacting a new tax or fee, or increasing an existing one could contain no other subject. The law does not apply to local government taxes or fees including counties, cities, or other taxing districts, such as school or fire districts.

AMENDMENT 6: RIGHTS OF CRIME VICTIMS; JUDGES

- Commonly referred to (unofficially) as "Marsy's Law" and/or "Victims Rights"
- Placed by the Constitution Revision Commission
- Ballot Summary: "Creates constitutional rights for victims of crime; requires courts to facilitate victims' rights; authorizes victims to enforce their rights throughout criminal and juvenile justice processes. Requires judges and hearing officers to independently interpret statutes and rules rather than deferring to government agency's interpretation. Raises mandatory retirement age of state judges from seventy to seventy-five years; deletes authorization for judges to complete term if one-half of term has been served by retirement age."
- TaxWatch recommendation: No
- Result: Passed—Yes Votes: 61.61% (4,834,677) / No Votes: 38.39% (3,012,532)
- Goes into effect January 8, 2019
- Effect:
 - Modeled after Marsy's Law in California, the constitution now enumerates and expands the rights of
 victims. Many of these rights were already provided by statute, but some new victim's rights include access
 to sentencing reports and victims' rights to due process. The constitution now also sets deadlines for state
 appeals in criminal cases to be completed.
 - Raises the mandatory retirement age of Florida judges, including Supreme Court justices, from 70 to 75.
 - Prohibits state courts from deferring to an administrative agency's interpretation of a state statute or
 rule. In the context of state administrative law, deference applies when a state court yields to an agency's
 interpretation of either a statute that the state legislature instructed the agency to administer or a regulation
 promulgated by the agency.

AMENDMENT 7: FIRST RESPONDER AND MILITARY MEMBER SURVIVOR BENEFITS; PUBLIC COLLEGES AND UNIVERSITIES

- · Placed by the Constitution Revision Commission
- Ballot Summary: "Creates mandatory payment of education and compensation benefits to qualifying survivors
 of certain first responders and military members who die performing official duties. Requires supermajority
 votes by university trustees and state university system board of governors to raise or impose all legislatively
 authorized fees if law requires approval by those bodies. Establishes existing state college system as constitutional
 entity; provides governance structure."
- TaxWatch recommendation: Yes
- Result: Passed—Yes Votes: 65.76% (5,146,763) / No Votes: 34.24% (2,680,142)
- Goes into effect July 1, 2019
- Effect:
 - Employers will be required to provide death benefits to the surviving spouses of first responders and active members of the military who are killed while engaged in their official duties.
 - A nine-member vote of a public university's Board of Trustees and 12-member vote of the state Board of Governors will be required to increase a fee.
 - The current structure and governance model for the Florida College System will be established in the constitution.

AMENDMENT 8: SCHOOL BOARD TERM LIMITS AND DUTIES; PUBLIC SCHOOLS

• Amendment 8 was removed from the ballot by the Florida Supreme Court on the grounds that the ballot title and summary were "misleading."

AMENDMENT 9: PROHIBITS OFFSHORE OIL AND GAS DRILLING; PROHIBITS VAPING IN ENCLOSED INDOOR WORKPLACES

- Placed by the Constitution Revision Commission
- Ballot Summary "Prohibits drilling for the exploration or extraction of oil and natural gas beneath all stateowned waters between the mean high water line and the state's outermost territorial boundaries. Adds use of
 vapor-generating electronic devices to current prohibition of tobacco smoking in enclosed indoor workplaces
 with exceptions; permits more restrictive local ordinances."
- TaxWatch recommendation: No
- Result: Passed—Yes Votes: 68.91% (5,413,377) / No Votes: 31.09% (2,441,962)
- Goes into effect no later than July 1, 2019
- Effect:
 - Drilling for exploration or extraction of oil or natural gas will be prohibited on lands beneath all state waters
 which have not been alienated and that lie between the mean high-water line and the outermost boundaries
 of the state's territorial seas.
 - Vapor-generating electronic devices will be added to current prohibition of tobacco smoking in enclosed indoor workplaces, with certain specified exceptions. The practice of vaping will be treated the same as smoking regular cigarettes.

AMENDMENT 10: STATE AND LOCAL GOVERNMENT STRUCTURE AND OPERATION

- · Placed by the Constitution Revision Commission
- Ballot Summary: "Requires legislature to retain department of veterans' affairs. Ensures election of sheriffs,
 property appraisers, supervisors of elections, tax collectors, and clerks of court in all counties; removes county
 charters' ability to abolish, change term, transfer duties, or eliminate election of these offices. Changes annual
 legislative session commencement date in even-numbered years from March to January; removes legislature's
 authorization to fix another date. Creates office of domestic security and counterterrorism within department of
 law enforcement."
- TaxWatch recommendation: Yes
- Result: Passed—Yes Votes: 63.15% (4,846,446) / No Votes: 36.85% (2,827,637)
- Goes into effect January 8, 2019
- Effect:
 - The Legislature will convene its regular session in January of every even-numbered year.
 - A new Office of Domestic Security and Counterterrorism will be created within the Florida Department of Law Enforcement.
 - The Legislature will be required (instead of authorized) to establish a Department of Veterans' Affairs.



• Every county must elect the Sheriff, Property Appraiser, Supervisors of Elections, Tax Collector, and Clerk of Court & Comptroller, and cannot abolish or alter the duties of these officials. Previously, several Florida counties have at least one of these positions appointed, not elected, based on home-rule charters.

AMENDMENT 11: REMOVAL OF OBSOLETE PROVISION; CRIMINAL STATUES

- Placed by the Constitution Revision Commission
- Ballot Summary: "Removes discriminatory language related to real property rights. Removes obsolete language repealed by voters. Deletes provision that amendment of a criminal statute will not affect prosecution or penalties for a crime committed before the amendment; retains current provision allowing prosecution of a crime committed before the repeal of a criminal statute."
- TaxWatch recommendation: Yes
- Result: Passed—Yes Votes: 62.13% (4,678,963) / No Votes: 37.87% (2,851,787)
- Goes into effect January 8, 2019
- Effect:
 - Language authorizing the Legislature to regulate or prohibit the ability of foreign-born persons ineligible for citizenship to own, inherit, dispose of, and possess property will be deleted from the constitution.
 - The Legislature will be permitted to apply reduced sentencing requirements and other criminal law changes retroactively to people who committed crimes before the new changes went into effect.
 - Obsolete language regarding high-speed rail that was repealed in 2004 will be deleted from the constitution.

AMENDMENT 12: LOBBYING AND ABUSE OF OFFICE BY PUBLIC OFFICERS

- Placed by the Constitution Revision Commission
- Ballots Summary: "Expands current restrictions on lobbying for compensation by former public officers; creates restrictions on lobbying for compensation by currently serving public officers; provides exceptions; prohibits certain abuses of public office for personal benefit."
- TaxWatch recommendation: No
- Result: Passed—Yes Votes: 78.92% (6,114,448) / No Votes: 21.08% (1,632,851)
- The new "disproportionate benefit" standard goes into effect January 2021; the lobbying ban goes into effect January 2023.
- Effect:
 - Public officials (both elected officials and government employees, including judges) will be prohibited from lobbying for compensation during their term in office and for six years after leaving office.
 - Public officials (both elected officials and government employees, including judges) will be prohibited from using their office to obtain a disproportionate benefit.

AMENDMENT 13: ENDS DOG RACING

- Placed by the Constitution Revision Commission
- Ballot Summary: "Phases out commercial dog racing in connection with wagering by 2020. Other gaming activities are not affected."
- TaxWatch recommendation: No
- Result: Passed—Yes Votes: 69.05% (5,405,689) / No Votes: 30.95% (2,422,635)
- Greyhound racing must end before Jan. 1, 2021
- Effect: Beginning January 1, 2021, pari-mutuel facilities would be prohibited from racing greyhounds or any other dogs for wagering, and wagering on the outcome of live dog races would also be prohibited. The greyhound pari-mutuel permit holder would still be able to operate a cardroom or (if the permit holder has a slot machine license) operate slot machines.

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