

SPECIAL SESSION

JOURNAL OF THE SENATE

Tuesday, February 2, 1971

The Senate was called to order by the President at 9:00 a.m.  
A quorum present—48:

Mr. President	Daniel	Johnson (29th)	Poston
Arnold	Deeb	Johnson (34th)	Reuter
Barron	de la Parte	Karl	Saunders
Barrow	Ducker	Knopke	Sayler
Beaufort	Fincher	Lane	Scarborough
Bell	Gong	Lewis (33rd)	Stolzenburg
Bishop	Graham	Lewis (43rd)	Trask
Boyd	Gunter	McClain	Ware
Brannen	Haverfield	Myers	Weber
Brantley	Henderson	Ott	Weissenborn
Broxson	Hollahan	Plante	Williams
Childers	Horne	Pope	Wilson

Prayer by Senator Childers:

Let us pray. Heavenly Father we ask thy blessings upon this Senate, upon the House and upon the State of Florida and upon the leaders. We pray that you will guide us so that we might do thy will, and that we might do the will of the people who elected us to this office. We ask that you will be with the President of this United States and be with the leaders of this country throughout the world. We ask this in Jesus' name. Amen.

The Journal of February 1 was corrected and approved.

ENGROSSING REPORT

Your Engrossing Clerk to whom was referred SB 19-B with 4 amendments reports that the Senate amendments have been incorporated and the bill is returned herewith.

ELMER O. FRIDAY  
Secretary of the Senate

The bill was certified to the House.

INTRODUCTION

Senator Boyd moved that the following bill be received for introduction despite being outside the purview of the Governor's call:

By Senators Boyd, Sayler, Ware, Deeb, Wilson, Johnson (34th), Henderson, Hollahan, Karl, Saunders, Daniel, Lane, Bell and Weber—

A bill to be entitled An act relating to public schools; providing for a delay until the beginning of the fiscal year in the implementation of specified provisions of law which would result in the adjustment of minimum foundation program funds allocated to the several school districts as a result of property assessment ratio studies; providing an effective date.

Pending further consideration of the foregoing motion, the President assigned the bill to the Committee on Rules, Calendar, Privileged Business and Ethics for examination and report back to the Body.

Senator Scarborough moved that the following resolution be received for introduction despite being outside the purview of the Governor's call:

By Senator Scarborough—

A joint resolution proposing an amendment to Section 5 of Article VII of the Constitution of the State of Florida, limiting

the prohibition against estate, inheritance and income taxes to natural persons only, and providing an effective date.

Pending further consideration of the foregoing motion, the President assigned the resolution to the Committee on Rules, Calendar, Privileged Business and Ethics for examination and report back to the Body.

The President appointed Senators Daniel, Horne and McClain as a select committee to research the recent rulings by the State Supreme Court with reference to the so-called Sunshine Law. The President stated cursory examination would indicate respectfully that there is a great question as to whether the minority party of this Body or the majority party can caucus and consider legislation; there is even a question as to whether the Supreme Court can have closed sessions in deliberating on what their ultimate rulings would be. He requested the committee to advise the Senate membership on its findings, to make a determination of the course the Senate should follow as expeditiously as possible.

UNFINISHED BUSINESS

SJR 9-B—A Joint Resolution proposing an amendment to Section 5 of Article VII of the Constitution of the State of Florida, limiting the prohibition against estate, inheritance and income taxes to natural persons only, and providing an effective date.

Was taken up, together with the following pending substitute amendment by Senators Weissenborn and Wilson:

On page 2, line 9, strike the period after "state" and insert the following: nor shall any income tax be imposed upon the first \$25,000 of the net income of a corporation before the imposition of federal income tax.

Senator Ware moved the following amendment to the substitute amendment:

On page 2, line 9, section 5, after the period insert the following: no tax authorized hereby shall be levied by the state, or under its authority, upon the income of residents or citizens of the state, who pay no federal income tax.

Senator Myers raised a point of order that the amendment to the substitute amendment was not in order because the language clearly would allow an individual income tax which was not within the purview of the call. It negatively implied that if a resident or citizen of the state paid an income tax there was a possibility of a levy of the tax, and technically the language in the amendment was outside the purview of the call.

The Chair ruled the point not well taken.

Senator Ware withdrew the amendment to the substitute amendment.

Senator Weissenborn withdrew the substitute amendment.

Senator de la Parte moved the following substitute amendment:

On page 2, line 9, section 5, after the period (.) insert the following: provided, however, that with respect to any tax authorized herein no such tax shall be levied by the state, or under its authority, in excess of six percent (6%) of net income, as defined by law, or of such greater percentage of net income as is authorized by three-fifths (3/5) affirmative vote

of each house of the legislature, or as will provide the state with the maximum amount which may be allowed to be credited against income taxes levied on such taxpayers by the United States or other states.

Senator McClain offered the following amendment to the substitute amendment which failed:

On page 2, lines 3 and 4, insert the word taxable between words "net" and "income".

Senator Barrow offered the following amendment to the substitute amendment which failed:

On page 1, line 4, after "by law" strike "of the legislature," in line 6

The vote was:

Yeas—13

Mr. President	Horne	McClain	Ware
Barrow	Johnson (34th)	Reuter	
Daniel	Lane	Sayler	
Ducker	Lewis (33rd)	Stolzenburg	

Nays—33

Arnold	Deeb	Karl	Scarborough
Beaufort	de la Parte	Knopke	Trask
Bell	Fincher	Lewis (43rd)	Weber
Bishop	Graham	Myers	Weissenborn
Boyd	Gunter	Ott	Williams
Brannen	Haverfield	Plante	Wilson
Brantley	Henderson	Pope	
Broxson	Hollahan	Poston	
Childers	Johnson (29th)	Saunders	

Senators Poston and Boyd offered the following amendment to the substitute amendment which was adopted on motion by Senator Poston:

On page 1, line 5 of the amendment, insert after the word "vote": of the membership

The question recurred on the substitute amendment, as amended, which was adopted. The vote was:

Yeas—29

Arnold	Childers	Karl	Saunders
Barrow	de la Parte	Knopke	Scarborough
Beaufort	Fincher	Lewis (43rd)	Trask
Bishop	Gong	McClain	Weissenborn
Boyd	Graham	Myers	Williams
Brannen	Gunter	Pope	
Brantley	Haverfield	Poston	
Broxson	Horne	Reuter	

Nays—17

Mr. President	Henderson	Ott	Weber
Bell	Johnson (29th)	Plante	Wilson
Daniel	Johnson (34th)	Sayler	
Deeb	Lane	Stolzenburg	
Ducker	Lewis (33rd)	Ware	

Unanimous consent was granted Senator Hollahan to be recorded as voting yea.

Senator McClain offered the following amendment which failed:

In Section 5, line 9, page 2, following the words "or any state." insert the following: No tax upon or measured by income shall be levied in excess of the amount permitted to be deducted in the calculation of the United States taxable net income.

The vote was:

Yeas—17

Barrow	Fincher	Plante	Weber
Bell	Henderson	Reuter	Wilson
Daniel	Johnson (34th)	Sayler	
Deeb	Lane	Stolzenburg	
Ducker	McClain	Ware	

Nays—25

Mr. President	de la Parte	Johnson (29th)	Saunders
Arnold	Gong	Knopke	Scarborough
Beaufort	Graham	Lewis (33rd)	Trask
Boyd	Gunter	Lewis (43rd)	Williams
Brantley	Haverfield	Myers	
Broxson	Hollahan	Ott	
Childers	Horne	Pope	

On motion by Senator Trask, the following amendment was adopted:

In title, line 8, after "only," insert the following: providing a tax limit of 6% of net income as defined by law or a greater percentage of tax on net income if authorized by affirmative vote of 3/5 of each house of legislature; allowing credit against Federal Income Tax,

Senator Wilson moved the following amendment:

Line 3, page 2, strike everything after the words Section 5. and insert the following: Article VII, Section 5 is hereby repealed.

Senator Pope raised a point of order that the amendment was not in order for the reason that it effects a personal income tax which is not within the purview of the Governor's call, and suggested as an alternative that Senator Wilson submit a separate resolution providing for a personal income tax.

The President ruled the point well taken.

The President, pertinent to the ruling and for the information of the Senate, quoted the following from 82 *Corpus Juris Secundum* page 27 ". . . The governor may limit the consideration of a general subject to a specified phase of it, but he cannot restrict the details springing from such subject . . ."

Senators Wilson and Deeb offered the following amendment which was moved by Senator Wilson:

On page 2, line 9, insert the following after the word "state": Provided however that the shares or bonds of any corporation subject to an income tax shall not be subject to an intangible personal property tax

Senator de la Parte raised a point of order that the amendment was not in order for the reason that it contained reference to a section of the Constitution not within the purview of the Governor's call.

The President ruled the point not well taken.

Senator Hollahan announced a meeting of the Committee on Rules, Calendar, Privileged Business and Ethics to be held in Senate Room 31 at 1:30 p.m.

Pending further consideration of SJR 9-B, Senator Hollahan moved that the Senate recess at 12:30 p.m. or upon final disposition of the joint resolution, whichever should first occur, and that the time of reconvening be fixed at 2:00 p.m.

Upon substitute motion by Senator Daniel, the Senate recessed at 12:04 p.m. to reconvene at 2:00 p.m.

AFTERNOON SESSION

The Senate was called to order by the President at 2:00 p.m.  
A quorum present—48:

Mr. President	Daniel	Johnson (29th)	Poston
Arnold	Deeb	Johnson (34th)	Reuter
Barron	de la Parte	Karl	Saunders
Barrow	Ducker	Knopke	Sayler
Beaufort	Fincher	Lane	Scarborough
Bell	Gong	Lewis (33rd)	Stolzenburg
Bishop	Graham	Lewis (43rd)	Trask
Boyd	Gunter	McClain	Ware
Brannen	Haverfield	Myers	Weber
Brantley	Henderson	Ott	Weissenborn
Broxson	Hollahan	Plante	Williams
Childers	Horne	Pope	Wilson

The Senate resumed consideration of—

UNFINISHED BUSINESS

**SJR 9-B**—A Joint Resolution proposing an amendment to Section 5 of Article VII of the Constitution of the State of Florida, limiting the prohibition against estate, inheritance and income taxes to natural persons only, and providing an effective date.

Was taken up, together with the amendment by Senators Wilson and Deeb which was pending at the time of recess. The amendment was adopted and the vote was:

Yeas—21

Barron	Deeb	Lane	Stolzenburg
Barrow	Ducker	McClain	Ware
Bell	Hollahan	Ott	Wilson
Bishop	Horne	Plante	
Brannen	Johnson (29th)	Sayler	
Daniel	Johnson (34th)	Scarborough	

Nays—17

Mr. President	Gong	Lewis (33rd)	Trask
Broxson	Graham	Lewis (43rd)	Williams
Childers	Gunter	Myers	
de la Parte	Haverfield	Poston	
Fincher	Knopke	Saunders	

By unanimous consent Senator Arnold was recorded as voting nay.

On motion by Senator Brannen, the Senate reconsidered the vote by which the amendment was adopted: The vote was:

Yeas—22

Mr. President	de la Parte	Johnson (34th)	Saunders
Arnold	Fincher	Knopke	Trask
Bishop	Gong	Lewis (43rd)	Weissenborn
Brannen	Graham	Myers	Williams
Broxson	Gunter	Pope	
Childers	Haverfield	Poston	

Nays—16

Barron	Deeb	Lane	Plante
Barrow	Ducker	Lewis (33rd)	Scarborough
Bell	Horne	McClain	Stolzenburg
Daniel	Johnson (29th)	Ott	Ware

The question recurred on the adoption of the amendment which failed. The vote was:

Yeas—19

Barrow	Ducker	McClain	Stolzenburg
Bell	Henderson	Ott	Ware
Bishop	Horne	Plante	Weber
Daniel	Johnson (29th)	Reuter	Wilson
Deeb	Johnson (34th)	Sayler	

Nays—24

Mr. President	Broxson	Haverfield	Pope
Arnold	Childers	Hollahan	Poston
Beaufort	de la Parte	Knopke	Saunders
Boyd	Gong	Lewis (33rd)	Trask
Brannen	Graham	Lewis (43rd)	Weissenborn
Brantley	Gunter	Myers	Williams

PAIR

The following pair was announced by the Secretary in accordance with Senate Rule 5.4:

I am paired with Senator Lane on this amendment (intangible tax—2nd time) If he were present he would vote yea and I would vote nay.

Dan Scarborough  
10th District

On motion by Senator Hollahan, the rules were waived and the Senate reverted to the order of—

INTRODUCTION

By the required Constitutional two-thirds vote of the Senate the following bill was admitted for introduction and consideration. The vote was:

Yeas—40

Mr. President	Daniel	Horne	Poston
Arnold	Deeb	Johnson (29th)	Reuter
Barrow	de la Parte	Johnson (34th)	Saunders
Beaufort	Ducker	Knopke	Scarborough
Bell	Gong	Lewis (33rd)	Stolzenburg
Bishop	Graham	Lewis (43rd)	Trask
Brannen	Gunter	Myers	Ware
Brantley	Haverfield	Ott	Weber
Broxson	Henderson	Plante	Weissenborn
Childers	Hollahan	Pope	Wilson

Nays—1

Williams

By Senator Weissenborn—

**SB 23-B**—A bill to be entitled An act relating to political parties, county executive committee; amending §103.111(3)(a), Florida Statutes, to provide for district membership of the county executive committee in counties having more than three hundred (300) precincts and validating existing district organizations and committeemen; providing an effective date.

Was read the first time by title. On motion by Senator Weissenborn, the rules were waived and the bill was placed on the Calendar.

The Senate resumed consideration of—

**SJR 9-B**—A Joint Resolution proposing an amendment to Section 5 of Article VII of the Constitution of the State of Florida, limiting the prohibition against estate, inheritance and income taxes to natural persons only, and providing an effective date.

On motion by Senator de la Parte, the following amendment was adopted:

In line 21, page 1, strike: "of" and insert: or

Senator Weissenborn moved the following amendment:

On page 1, strike all of lines 16 through 22

Senators Wilson and Weber offered the following substitute amendment which was moved by Senator Wilson and failed:

On page 1, strike lines 9 through 22

The amendment by Senator Weissenborn failed.

Senator Ware moved the following amendment which failed:

On page 2, section 5, after the period following "United States or other states" insert the following: No tax authorized hereby shall be levied by the state, or under its authority, upon the income of residents or citizens of the state, who pay no federal income tax.

On motion by Senator de la Parte, by two-thirds vote, SJR 9-B as amended was read the third time in full as follows:

**SJR 9-B**—A Joint Resolution proposing an amendment to Section 5 of Article VII of the Constitution of the State of Florida, limiting the prohibition against estate, inheritance and income taxes to natural persons only, providing a tax limit of 6% of net income as defined by law or a greater percentage of tax on net income if authorized by affirmative vote of the membership of 3/5 of each house of legislature; allowing credit against Federal Income Tax, and providing an effective date.

WHEREAS, it is intended by this amendment to limit death and income tax immunity to natural persons, as opposed to artificial persons or entities created by or pursuant to law such as business corporations, professional corporations, banking associations, savings and loan associations and other entities brought into being by compliance with state or federal statutes; and

WHEREAS, this amendment will, however, continue to prohibit imposition of these taxes upon trusts created by private contract between settlors and trustees, but the Legislature will not be barred from imposing a tax on those forms of business trusts which obtain special statutory attributes from the state or federal government, such as so-called "Massachusetts business trusts."

*Be It Resolved by the Legislature of the State of Florida:*

That the following amendment to Section 5 of Article VII of the State Constitution is hereby agreed to and shall be submitted to the electors of Florida for approval or rejection at the general election to be held in November 1972, or, if authorized by three-fourths of the membership of each house of the Legislature, at an earlier special election; Section 5 of Article VII shall be amended to read as follows:

Section 5. Estate, inheritance and income taxes.—No tax upon estates or inheritances or upon the income of *natural persons who are residents or citizens of the state* shall be levied by the state, or under its authority, in excess of the aggregate of amounts which may be allowed to be credited upon or deducted from any similar tax levied by the United States or any state provided, however, that with respect to any tax authorized herein no such tax shall be levied by the state, or under its authority in excess of six percent (6%) of net income as defined by law, or of such greater percentage of net income as is authorized by three-fifths (3/5) affirmative vote of each house of the Legislature, or as will provide the state with the maximum amount which may be allowed to be credited against income taxes levied on such taxpayers by the United States or other states. *This section shall become effective immediately upon approval by the electors of Florida.*

Upon final passage of SJR 9-B, the Secretary called the roll, and SJR 9-B passed, as amended, with the required Constitutional three-fifths vote of all members elected to the Senate and was ordered engrossed. The vote was:

#### Yeas—31

Arnold	de la Parte	Karl	Reuter
Barron	Gong	Knopke	Saunders
Barrow	Graham	Lewis (33rd)	Scarborough
Beaufort	Gunter	Lewis (43rd)	Trask
Boyd	Haverfield	Myers	Weissenborn
Brantley	Hollahan	Ott	Williams
Broxson	Horne	Pope	Wilson
Childers	Johnson (34th)	Poston	

#### Nays—15

Mr. President	Deeb	Johnson (29th)	Stolzenburg
Bell	Ducker	McClain	Ware
Bishop	Fincher	Plante	Weber
Daniel	Henderson	Saylor	

#### PAIR

The following pair was announced by the Secretary in accordance with Senate Rule 5.4:

I am paired with Senator Lane on SJR 9-B. If he were present he would vote nay and I would vote yea.

**Bob Brannen**  
28th District

#### EXPLANATION OF VOTE

A realistic evaluation reflects that the best deficit figure we can hope to achieve would be approximately two million dollars while the worst would be approximately 250 million dollars.

In order to supply sufficient funds to provide the services required, substantial new tax sources will have to be found. The only readily available sources for such immediate funding would be the "corporate income tax" or an increase to 5% in the sales tax or as an alternative, extending the existing sales tax to include groceries and medicine.

It is my own personal opinion, that a significant portion of any corporate income tax will be passed on to the consumer. Therefore, the major concern is to determine which type of tax would be a lesser burden to the consuming public of Florida.

In this regard, it would appear that the increased sales tax would be a much more onerous burden.

In view of this choice, I feel that the public, who will bear the burden, should be given the opportunity of deciding how they wish to be taxed. I believe that because of the nature of this issue, the people, in the true sense of the democratic process should be allowed to make known their wishes.

For these reasons I have voted yes on Senate Joint Resolution 9-B.

**George L. Hollahan, Jr.**  
44th District

#### REPORT OF COMMITTEE

By permission, the following report was received:

This is to advise that the Senate Committee on Rules, Calendar, Privileged Business and Ethics having met this date, does recommend as follows:

1. The Senate Joint Resolution by Senator Scarborough relating to business income tax, be introduced during this special session of the legislature notwithstanding that it does not fall within the purview of the Governor's call.

George L. Hollahan, Jr.  
Chairman

On motion by Senator de la Parte the rules were waived and the Senate reverted to—

#### MESSAGES FROM THE HOUSE OF REPRESENTATIVES

The Honorable Jerry Thomas  
President of the Senate

February 2, 1971

Sir:

I am directed to inform the Senate that the House of Representatives has concurred in Senate Amendment to HB 17-B.

Respectfully,  
ALLEN MORRIS  
Clerk, House of Representatives

The Honorable Jerry Thomas  
President of the Senate

February 2, 1971

Sir:

I am directed to inform the Senate that the House of Representatives has passed SB 22-B.

Respectfully,  
ALLEN MORRIS  
Clerk, House of Representatives

The bill, contained in the above message, was ordered enrolled.

The Honorable Jerry Thomas  
President of the Senate

February 2, 1971

Sir:

I am directed to inform the Senate that the House of Representatives has passed as amended by the required Constitutional three-fifths vote of the membership—

By Representative Turlington and others—

HJR 7-B—A joint resolution proposing an amendment to Section 5 of Article VII of the Constitution of the State of Florida, limiting the prohibition against estate, inheritance and income taxes to natural persons only, and providing an effective date.

—and requests the concurrence of the Senate therein.

Respectfully,  
ALLEN MORRIS  
Clerk, House of Representatives

HJR 7-B, contained in the above message, was read the first time by title and referred to the Committee on Ways and Means.

On motion by Senator de la Parte, by two-thirds vote, HJR 7-B was withdrawn from the Committee on Ways and Means and placed on the Calendar.

On motion by Senator de la Parte, unanimous consent was obtained to take up HJR 7-B out of order.

On motion by Senator de la Parte, by two-thirds vote, HJR 7-B was read the second time by title.

Senators Poston, Barrow, Boyd, Barron, Horne, de la Parte and Hollahan offered the following amendment which was adopted on motion by Senator Poston:

On page 2, line 15, section 5(B), after the word "vote" insert the following: of the membership

On motion by Senator de la Parte, by two-thirds vote, HJR 7-B as amended was read the third time in full as follows:

HJR 7-B—A joint resolution proposing an amendment to Section 5 of Article VII of the Constitution of the State of Florida, limiting the prohibition against estate, inheritance and income taxes to natural persons only, and providing an effective date.

WHEREAS, it is intended by this amendment to limit death and income tax immunity to natural persons, as opposed to artificial persons or entities created by or pursuant to law such as business corporations, professional corporations, banking associations, savings and loan associations and other entities brought into being by compliance with state or federal statutes; and

WHEREAS, this amendment will, however, continue to prohibit imposition of these taxes upon trusts created by private contract between settlors and trustees, but the Legislature will not be barred from imposing a tax on those forms of business trusts which obtain special statutory attributes from the state of federal government, such as so-called "Massachusetts business trusts."

Be It Resolved by the Legislature of the State of Florida:

That the following amendment to Section 5 of Article VII of the State Constitution is hereby agreed to and shall be submitted to the electors of Florida for approval or rejection at the general election to be held in November 1972, or, if authorized by three-fourths of the membership of each house of the Legislature, at an earlier special election; Section 5 of Article VII shall be amended to read as follows:

Section 5. Estate, inheritance and income taxes.—

(a) *NATURAL PERSONS.* No tax upon estates or inheritances or upon the income of *natural persons who are residents or citizens of the state* shall be levied by the state, or under its authority, in excess of the aggregate of amounts which may be allowed to be credited upon or deducted from any similar tax levied by the United States or any state.

(b) *OTHERS.* No tax upon the income of *residents and citizens other than natural persons* shall be levied by the state, or under its authority, in excess of 5% of net income, as defined by law, or at such greater rate as is authorized by a three-fifths (3/5) vote of the membership of each house of the legislature or as will provide for the state the maximum amount which may be allowed to be credited against income taxes levied by the United States and other states. There shall be exempt from taxation not less than five thousand dollars (\$5,000) of the excess of net income subject to tax over the maximum amount allowed to be credited against income taxes levied by the United States and other states.

(c) *EFFECTIVE DATE.* This section shall become effective immediately upon approval by the electors of Florida.

Upon final passage of HJR 7-B, the Secretary called the roll and HJR 7-B passed, as amended, with the required Constitutional three-fifths vote of all members elected to the Senate. The vote was:

Yeas—33

Arnold	Beaufort	Brantley	de la Parte
Barron	Bishop	Broxson	Gong
Barrow	Boyd	Childers	Graham

Gunter	Knopke	Pope	Weissenborn
Haverfield	Lewis (33rd)	Poston	Williams
Hollahan	Lewis (43rd)	Reuter	Wilson
Horne	McClain	Saunders	
Johnson (34th)	Myers	Scarborough	
Karl	Ott	Trask	

## Nays—12

Mr. President	Deeb	Johnson (29th)	Stolzenburg
Bell	Ducker	Plante	Ware
Daniel	Henderson	Sayler	Weber

## PAIR

The following pair was announced by the Secretary in accordance with Senate Rule 5.4:

I am paired with Senator Lane on HJR 7-B. If he were present he would vote nay and I would vote yea.

**Bob Brannen**  
28th District

## EXPLANATIONS OF VOTE

I voted against the passage of SJR 9-B and HJR 7-B (the so-called Corporate Income Tax amendment) for the following reason:

1. The tax is not limited to corporations: For example, the small book store that operates under a fictitious name such as "Corner Book Store" can be taxed.
2. The small business owned by two people as a small partnership can be taxed.
3. All of the taxes will naturally flow to the consumer who is already overburdened with taxes.
4. This is not true tax reform—the only true reform is to cut the fat from the spend-spend-spend philosophy now existing in this land and then to eliminate some of the "sacred cow" exemptions now contained in our tax laws.
5. For example, all exemptions *other than* groceries and medicine could be removed from the sales tax law and an additional 152 million dollars would come to the state in taxes. This, along with cutting the fat would more than accommodate the needs of the state without opening a Pandora's box that will grow and grow until it consumes the people of the State of Florida.

**C. Welborn Daniel**  
15th District

The Governor feels he has an election mandate to propose the corporate profits tax constitutional amendment, and I am perfectly willing to allow the people the right to vote on this issue. Obviously, if the Legislature puts the question on the ballot, it will be debated extensively, and I am confident the voters will ultimately make a just decision. This is a basic constitutional issue that the people should properly decide. For these reasons, I voted for SJR 9-B and HJR 7-B.

**Bill Gunter**  
18th District

On motion by Senator Scarborough, the rules were waived and the Senate reverted to—

## INTRODUCTION

On motion by Senator Scarborough, by the required Constitutional two-thirds vote of the Senate, the following joint resolution was admitted for introduction and consideration. The vote was: Yeas—37 Nays—None

Mr. President	de la Parte	Lewis (43rd)	Stolzenburg
Arnold	Ducker	Myers	Trask
Beaufort	Gong	Ott	Ware
Bell	Graham	Plante	Weber
Bishop	Haverfield	Pope	Weissenborn
Brannen	Henderson	Poston	Williams
Brantley	Horne	Reuter	Wilson
Broxson	Johnson (29th)	Saunders	
Childers	Johnson (34th)	Sayler	
Deeb	Knopke	Scarborough	

By Senators Scarborough, Brantley, Sayler and Fincher—

**SJR 24-B**—A joint resolution proposing an amendment to Section 5 of Article VII of the Constitution of the State of Florida, limiting the prohibition against estate, inheritance and income taxes to natural persons only, and providing an effective date.

Was read the first time by title and referred to the Committee on Ways and Means.

On motion by Senator Scarborough, by two-thirds vote, SJR 24-B was withdrawn from the Committee on Ways and Means and placed on the Calendar.

Senator Wilson moved that the following resolution be received for introduction despite being outside the purview of the Governor's call:

By Senators Wilson, Sayler and Saunders—

A joint resolution repealing Section 5 of Article VII of the State Constitution to remove the restrictions upon the levying of taxes upon estates and inheritances and upon the income of residents or citizens of the state.

Pending further consideration of the foregoing motion, the President assigned the resolution to the Committee on Rules, Calendar, Privileged Business and Ethics for examination and report back to the Body.

On motion by Senator Weissenborn, unanimous consent was obtained to take up—

**SB 23-B**—A bill to be entitled An act relating to political parties, county executive committee; amending §103.111(3) (a), Florida Statutes, to provide for district membership of the county executive committee in counties having more than three hundred (300) precincts and validating existing district organizations and committeemen; providing an effective date.

On motions by Senator Weissenborn, by two-thirds vote, SB 23-B was read the second time by title, the third time by title, passed and certified to the House. The vote was: Yeas—37 Nays—None

Mr. President	Ducker	Knopke	Stolzenburg
Arnold	Fincher	Lewis (33rd)	Trask
Barrow	Gong	Lewis (43rd)	Ware
Beaufort	Graham	McClain	Weber
Bishop	Gunter	Myers	Weissenborn
Brannen	Haverfield	Ott	Williams
Brantley	Henderson	Plante	Wilson
Childers	Horne	Poston	
Daniel	Johnson (29th)	Saunders	
Deeb	Johnson (34th)	Sayler	

By unanimous consent Senator Hollahan was recorded as voting yea.

## SECOND READING

**SB 10-B**—A bill to be entitled An act providing for a special election to be held for the approval or rejection by the electors of Florida of House Joint Resolution No. 7-B relating to an amendment to Section 5 of Article VII of the State Constitution; providing for an effective date.

On motion by Senator Trask, was read the second time by title.

On motion by Senator Trask, further consideration of SB 10-B was deferred.

On motion by Senator Hollahan, the Senate adjourned at 5:23 p.m. to reconvene at 9:00 a.m., February 3, 1971.