

Amendment No. 1

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED	___	(Y/N)
ADOPTED AS AMENDED	___	(Y/N)
ADOPTED W/O OBJECTION	___	(Y/N)
FAILED TO ADOPT	___	(Y/N)
WITHDRAWN	___	(Y/N)
OTHER	_____	

1 Committee/Subcommittee hearing bill: Economic Affairs Committee
2 Representative Eisnaugle offered the following:

3
4 **Amendment (with title amendment)**

5 Remove everything after the resolving clause and insert:
6 Be It Resolved by the Legislature of the State of Florida:

7
8 That the following amendment to Section 3 of Article VII
9 and the creation of Section 32 of Article XII of the State
10 Constitution are agreed to and shall be submitted to the
11 electors of this state for approval or rejections at the next
12 general election:

13
14 ARTICLE VII
15 FINANCE AND TAXATION

16
17 SECTION 3. Taxes; exemptions.—

18 (a) All property owned by a municipality and used exclusively by
19 it for municipal or public purposes shall be exempt from
20 taxation. A municipality, owning property outside the

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21 municipality, may be required by general law to make payment to
22 the taxing unit in which the property is located. Such portions
23 of property as are used predominantly for educational, literary,
24 scientific, religious or charitable purposes may be exempted by
25 general law from taxation.

26 (b) There shall be exempt from taxation, cumulatively, to every
27 head of a family residing in this state, household goods and
28 personal effects to the value fixed by general law, not less
29 than one thousand dollars, and to every widow or widower or
30 person who is blind or totally and permanently disabled,
31 property to the value fixed by general law not less than five
32 hundred dollars.

33 (c) Any county or municipality may, for the purpose of its
34 respective tax levy and subject to the provisions of this
35 subsection and general law, grant community and economic
36 development ad valorem tax exemptions to new businesses and
37 expansions of existing businesses, as defined by general law.
38 Such an exemption may be granted only by ordinance of the county
39 or municipality, and only after the electors of the county or
40 municipality voting on such question in a referendum authorize
41 the county or municipality to adopt such ordinances. An
42 exemption so granted shall apply to improvements to real
43 property made by or for the use of a new business and
44 improvements to real property related to the expansion of an
45 existing business and shall also apply to tangible personal
46 property of such new business and tangible personal property
47 related to the expansion of an existing business. The amount or
48 limits of the amount of such exemption shall be specified by

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49 general law. The period of time for which such exemption may be
50 granted to a new business or expansion of an existing business
51 shall be determined by general law. The authority to grant such
52 exemption shall expire ten years from the date of approval by
53 the electors of the county or municipality, and may be renewable
54 by referendum as provided by general law.

55 (d) Any county or municipality may, for the purpose of its
56 respective tax levy and subject to the provisions of this
57 subsection and general law, grant historic preservation ad
58 valorem tax exemptions to owners of historic properties. This
59 exemption may be granted only by ordinance of the county or
60 municipality. The amount or limits of the amount of this
61 exemption and the requirements for eligible properties must be
62 specified by general law. The period of time for which this
63 exemption may be granted to a property owner shall be determined
64 by general law.

65 (e) (1) By general law and subject to conditions specified
66 therein, twenty-five thousand dollars of the assessed value of
67 property subject to tangible personal property tax shall be
68 exempt from ad valorem taxation. In addition, property shall be
69 exempt from tangible personal property tax when the assessed
70 value of such property is in excess of twenty-five thousand
71 dollars but less than fifty-thousand dollars.

72 (2) Any county or municipality may provide any additional
73 tangible personal property tax exemption, or other ad valorem
74 tax relief for such property, as provided in general law, not in
75 conflict with the exemptions provided in paragraph (e)(1).
76 This additional exemption or relief may be granted only by

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77 ordinance of the county or municipality for purpose of its
78 respective levies.

79 (f) There shall be granted an ad valorem tax exemption for real
80 property dedicated in perpetuity for conservation purposes,
81 including real property encumbered by perpetual conservation
82 easements or by other perpetual conservation protections, as
83 defined by general law.

84 (g) By general law and subject to the conditions specified
85 therein, each person who receives a homestead exemption as
86 provided in section 6 of this article; who was a member of the
87 United States military or military reserves, the United States
88 Coast Guard or its reserves, or the Florida National Guard; and
89 who was deployed during the preceding calendar year on active
90 duty outside the continental United States, Alaska, or Hawaii in
91 support of military operations designated by the legislature
92 shall receive an additional exemption equal to a percentage of
93 the taxable value of his or her homestead property. The
94 applicable percentage shall be calculated as the number of days
95 during the preceding calendar year the person was deployed on
96 active duty outside the continental United States, Alaska, or
97 Hawaii in support of military operations designated by the
98 legislature divided by the number of days in that year.

100 ARTICLE XII

101 SCHEDULE

102 Section 32. Tangible personal property; ad valorem tax
103 exemption.-The amendment to Section 3 of Article VII providing
104 that property shall be exempt from tangible personal property

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105 tax when the assessed value of such property is in excess of
106 twenty-five thousand dollars but less than fifty-thousand
107 dollars shall take effect upon approval by the electors and
108 shall apply to assessments for tax years beginning January 1,
109 2013.

110
111 BE IT FURTHER RESOLVED that the following statement be placed on
112 the ballot:

113
114 CONSTITUTIONAL AMENDMENT

115 ARTICLE VII, SECTION 3

116
117 PROPERTY TAX EXEMPTION; proposing an amendment to the State
118 Constitution to:

119 (1) provide an exemption from ad valorem taxes on tangible
120 personal property, if the assessed value of the tangible
121 personal property is more than twenty-five thousand dollars, but
122 less than fifty-thousand dollars.

123 (2) authorize any county or municipality, by ordinance, for
124 their respective levies and subject to general law, to provide
125 by ordinance for any additional tangible personal property tax
126 exemption, or other ad valorem relief for such property, and not
127 in conflict with other tangible personal property exemptions.

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T I T L E A M E N D M E N T

Remove the entire title and insert:

A bill to be entitled

A joint resolution proposing an amendment to Section 3 of Article VII and the creation of Section 32 of Article XII of the State Constitution, to provide an additional exemption from ad valorem taxes on tangible personal under certain circumstances, to authorize any county or municipality, by ordinance and subject to general law, to provide any exemption from ad valorem tax or other ad valorem tax relief for tangible personal property, and to provide an effective date for certain provisions, if such amendment is adopted.