

House Joint Resolution

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 remove the \$25,000 cap on the amount of the ad valorem tax exemption authorized for tangible personal property and allow the Legislature by general law to specify the amount of the exemption, apply the amendment to assessments for tax years beginning January 1, 2013, and provide effective dates.

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

That the following amendment to Section 3 of Article VII and the creation of Section 32 of Article XII of the State Constitution are agreed to and shall be submitted to the electors of this state for approval or rejection at the next general election or at an earlier special election specifically authorized by law for that purpose:

ARTICLE VII

FINANCE AND TAXATION

SECTION 3. Taxes; exemptions.—

(a) All property owned by a municipality and used exclusively by it for municipal or public purposes shall be exempt from taxation. A municipality, owning property outside the municipality, may be required by general law to make payment to the taxing unit in which the property is located. Such portions of property as are used predominantly for educational,

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29 literary, scientific, religious or charitable purposes may be
30 exempted by general law from taxation.

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

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

57 exemption shall expire ten years from the date of approval by
 58 the electors of the county or municipality, and may be renewable
 59 by referendum as provided by general law.

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

70 (e) By general law and subject to conditions specified
 71 therein, not less than twenty-five thousand dollars of the
 72 assessed value of property subject to tangible personal property
 73 tax shall be exempt from ad valorem taxation. The legislature
 74 may also provide by general law that:

75 (1) Taxes on tangible personal property are not due unless
 76 the assessed value of the property exceeds a specified amount
 77 greater than twenty-five thousand dollars;

78 (2) Tangible personal property is subject to taxation at a
 79 specified percentage of its assessed value; or

80 (3) Tangible personal property is totally exempt from
 81 taxation.

82 (f) There shall be granted an ad valorem tax exemption for
 83 real property dedicated in perpetuity for conservation purposes,
 84 including real property encumbered by perpetual conservation

85 easements or by other perpetual conservation protections, as
 86 defined by general law.

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

102 ARTICLE XII

103 SCHEDULE

104 SECTION 32. Tangible personal property; ad valorem tax
 105 exemption.—The amendment to Section 3 of Article VII removing
 106 the cap on the amount of the ad valorem tax exemption authorized
 107 for tangible personal property and allowing the legislature to
 108 exempt certain amounts of the assessed value of tangible
 109 personal property from ad valorem taxation shall take effect
 110 upon approval by the electors and shall apply to assessments for
 111 tax years beginning January 1, 2013. This section shall take
 112 effect upon approval of the electors.

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113 BE IT FURTHER RESOLVED that the following statement be
 114 placed on the ballot:

115 CONSTITUTIONAL AMENDMENT

116 ARTICLE VII, SECTION 3

117 ARTICLE XII, SECTION 32

118 TANGIBLE PERSONAL PROPERTY; AD VALOREM TAX EXEMPTIONS;
 119 REMOVAL OF THE \$25,000 CAP.—

120 Currently the State Constitution specifies that \$25,000 of
 121 the assessed value of tangible personal property is exempt from
 122 ad valorem taxation. The amendment requires the Legislature by
 123 general law to provide that at least \$25,000 of the assessed
 124 value of tangible personal property is exempt from ad valorem
 125 taxation. In addition, the amendment authorizes the Legislature
 126 to provide that tangible personal property subject to ad valorem
 127 taxation:

128 (1) Is any amount greater than \$25,000 of the assessed
 129 value of the property that the legislature specifies in general
 130 law and taxes are not due on any amount less than that specified
 131 amount;

132 (2) Is any percentage amount of the assessed value of the
 133 property that the legislature specifies in general law; or

134 (3) Is the total amount of the assessed value of the
 135 property as specified by the legislature in general law.

136 This amendment takes effect upon approval of the voters and
 137 applies to assessments for tax years beginning January 1, 2013.