

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 provide an additional ad valorem tax exemption for tangible personal property under certain circumstances, authorize counties or municipalities, by ordinance and subject to general law, to provide additional tangible personal property tax exemptions or other ad valorem tax relief for tangible personal property under certain circumstances, apply the amendment to assessments for tax years beginning January 1, 2013, and provide an effective date.

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:

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

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29 | to the taxing unit in which the property is located. Such
30 | portions of property as are used predominantly for educational,
31 | literary, scientific, religious or charitable purposes may be
32 | exempted by general law from taxation.

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

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

57 | granted to a new business or expansion of an existing business
 58 | shall be determined by general law. The authority to grant such
 59 | exemption shall expire ten years from the date of approval by
 60 | the electors of the county or municipality, and may be renewable
 61 | by referendum as provided by general law.

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

72 | (e) (1) By general law and subject to conditions specified
 73 | therein, twenty-five thousand dollars of the assessed value of
 74 | property subject to tangible personal property tax shall be
 75 | exempt from ad valorem taxation. In addition, property shall be
 76 | exempt from tangible personal property tax when the assessed
 77 | value of such property is in excess of twenty-five thousand
 78 | dollars but less than fifty thousand dollars.

79 | (2) Any county or municipality may provide any additional
 80 | tangible personal property tax exemption, or other ad valorem
 81 | tax relief for such property, as provided in general law, not in
 82 | conflict with the exemptions provided in paragraph (1). This
 83 | additional exemption or relief may be granted only by ordinance
 84 | of the county or municipality for purposes of its respective

85 levies.

86 (f) There shall be granted an ad valorem tax exemption for
 87 real property dedicated in perpetuity for conservation purposes,
 88 including real property encumbered by perpetual conservation
 89 easements or by other perpetual conservation protections, as
 90 defined by general law.

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

106 ARTICLE XII

107 SCHEDULE

108 SECTION 32. Tangible personal property tax exemption;
 109 additional tax exemptions and ad valorem tax relief.—The
 110 amendment to Section 3 of Article VII providing that property
 111 shall be exempt from tangible personal property tax when the
 112 assessed value of such property is in excess of twenty-five

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113 thousand dollars but less than fifty thousand dollars and
 114 authorizing counties and municipalities to provide by ordinance
 115 additional tangible personal property tax exemptions or ad
 116 valorem tax relief shall take effect upon approval by the
 117 electors and shall apply to assessments for tax years beginning
 118 January 1, 2013.

119 BE IT FURTHER RESOLVED that the following statement be
 120 placed on the ballot:

121 CONSTITUTIONAL AMENDMENT

122 ARTICLE VII, SECTION 3

123 ARTICLE XII, SECTION 32

124 TANGIBLE PERSONAL PROPERTY TAX EXEMPTION; ADDITIONAL TAX
 125 EXEMPTIONS; AD VALOREM TAX RELIEF.—Proposing an amendment to the
 126 State Constitution to:

127 (1) Provide an exemption from ad valorem taxes on tangible
 128 personal property if the assessed value of the tangible personal
 129 property is more than \$25,000 but less than \$50,000.

130 (2) Authorize counties and municipalities for their
 131 respective levies to provide by ordinance and subject to general
 132 law additional tangible personal property tax exemptions or ad
 133 valorem tax relief for tangible personal property, provided that
 134 the additional tangible personal property tax exemptions or ad
 135 valorem tax relief does not conflict with the following tangible
 136 personal property tax exemptions:

137 (a) The current exemption in the constitution of \$25,000
 138 of the assessed value of property subject to tangible personal
 139 property tax; and

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140 (b) The exemption proposed by this constitutional
141 amendment for property with an assessed value greater than
142 \$25,000 but less than \$50,000.

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