

1 A bill to be entitled

2 An act relating to the charitable exemption from ad
3 valorem taxation; amending s. 196.196, F.S.; providing
4 that, for purposes of the charitable exemption from ad
5 valorem taxation, property owned by an exempt
6 organization is used for a charitable purpose if the
7 organization has taken affirmative steps to prepare
8 the property for a charitable purpose; providing an
9 effective date.

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11 Be It Enacted by the Legislature of the State of Florida:

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13 Section 1. Subsection (3) of section 196.196, Florida
14 Statutes, is amended to read:

15 196.196 Determining whether property is entitled to
16 charitable, religious, scientific, or literary exemption.—

17 (3) Property owned by an exempt organization is used for a
18 religious purpose if the institution has taken affirmative steps
19 to prepare the property for use as a house of public worship.

20 Property owned by an exempt organization is used for a
21 charitable purpose if the institution has taken affirmative
22 steps to prepare the property for a charitable purpose as
23 defined in s. 196.012(7). The term "affirmative steps" means
24 environmental or land use permitting activities, creation of
25 architectural plans or schematic drawings, land clearing or site
26 preparation, construction or renovation activities, or other

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27 similar activities that demonstrate a commitment of the property
28 to a charitable use or a religious use as a house of public
29 worship. For purposes of this subsection, the term "public
30 worship" means religious worship services and those other
31 activities that are incidental to religious worship services,
32 such as educational activities, parking, recreation, partaking
33 of meals, and fellowship.

34 Section 2. This act shall take effect July 1, 2014.