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LEGISLATIVE ACTION

Senate

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House

Senator Gibson moved the following:

Senate Amendment to Amendment (434678) (with title amendment)

Delete lines 440 - 459

and insert:

Section 13. Section 423.02, Florida Statutes, is amended to read:

423.02 Housing projects exempted from taxes and assessments; payments in lieu thereof.—The housing projects, including all property of housing authorities used for or in connection therewith or appurtenant thereto, of housing



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authorities, or their nonprofit instrumentalities as authorized by s. 421.08(8), shall be exempt from all taxes and special assessments of the state or any city, town, county, or political subdivision of the state, provided, however, that in lieu of such taxes or special assessments, a housing authority or its nonprofit instrumentality may agree to make payments to any city, town, county, or political subdivision of the state for services, improvements, or facilities furnished by such city, town, county, or political subdivision for the benefit of a housing project owned by the housing authority or its nonprofit instrumentality, but in no event shall such payments exceed the estimated cost to such city, town, county, or political subdivision of the services, improvements, or facilities to be so furnished. A city, town, county, or political subdivision of the state may not rename, modify terminology, or otherwise change a tax or assessment with the intent to circumvent the exemption provided under this section, which must be interpreted broadly to protect housing authorities or their nonprofit instrumentalities from taxation or assessment.

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

And the title is amended as follows:

Delete lines 573 - 586

and insert:

amending s. 423.02, F.S.; exempting certain nonprofit instrumentalities from all taxes and special assessments of the state or any city, town, county, or political subdivision of the state; authorizing such a nonprofit instrumentality to agree to make payments to



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41 any city, town, county, or political subdivision of
42 the state for services, improvements, or facilities
43 furnished by such city, town, county, or political
44 subdivision for the benefit of a certain housing
45 project; prohibiting a city, town, county, or
46 political subdivision of the state from renaming,
47 modifying terminology, or otherwise changing a tax or
48 assessment with the intent to circumvent the exemption
49 provided under this section; providing construction;
50 creating s. 553.7923, F.S.;