

Committee on Military and Veterans Affairs, Space, and Domestic Security

CS/CS/HB 361 — Military Housing Ad Valorem Tax Exemptions

by Local and Federal Affairs Committee; Finance and Tax Committee; and Reps. Trumbull, Smith, and others (CS/SB 686 by Finance and Tax Committee and Senator Lee)

The bill provides that property of the United States that is currently exempt from taxation includes leasehold interests of and improvements affixed to land if the leasehold interest and improvements are used pursuant to the Military Housing Privatization Initiative of 1996. The bill exempts the actual housing units and directly-related facilities, such as housing maintenance facilities, housing management offices, parks and recreational facilities. The bill provides that it does not apply to public lodging establishments and does not affect existing agreements for municipalities or counties to provide municipal services. Upon becoming law, these provisions will apply retroactively to January 1, 2007.

If approved by the Governor, these provisions take effect July 1, 2015.

Vote: Senate 39-0; House 115-0