

THE FLORIDA SENATE
2022 SUMMARY OF LEGISLATION PASSED
Committee on Community Affairs

CS/CS/HJR 1 — Additional Homestead Property Tax Exemption for Specified Critical Public Service Workforce

by State Affairs Committee; Ways and Means Committee; Rep. Tomkow and others (CS/SJR 1746 by Finance and Tax Committee and Senator Brodeur)

The resolution proposes an amendment to the Florida Constitution to authorize the Legislature to provide, through general law, for all levies other than school district levies, an additional homestead exemption on the value greater than \$100,000 and up to \$150,000 for a classroom teacher, law enforcement officer, correctional officer, firefighter, emergency medical technician, paramedic, child welfare services professional, active duty member of the United States Armed Forces, or a member of the Florida National Guard. Property maintained as a homestead by the owner for a person legally or naturally dependent upon the owner is eligible for the exemption.

The proposed amendment will be submitted to Florida's electors for approval or rejection at the next general election in November 2022.

If approved by at least 60 percent of the electors, the proposed amendment will take effect on January 1, 2023.

Vote: Senate 37-1; House 115-0