

## Committee on Agriculture

### **CS/HJR 1215 — Ad Valorem Tax Exemption**

by State Affairs Committee and Rep. Alvarez, D. and others (CS/SJR 318 by Finance and Tax Committee and Senator Truenow)

The joint resolution proposes an amendment to the Florida Constitution to exempt from ad valorem taxation tangible personal property that is habitually located or typically present on land classified as agricultural; used in the production of agricultural products or for agritourism activities; and owned by the landowner or leaseholder of the agricultural land.

The proposed amendment will be submitted to Florida’s electors for approval or rejection at the next general election in November 2026.

If approved by at least 60 percent of the electors, the proposed amendment would first apply to assessments for tax years beginning January 1, 2027.

*Vote: Senate 37-0; House 110-1*