

THE FLORIDA SENATE
2013 SUMMARY OF LEGISLATION PASSED
Committee on Community Affairs

CS/SB 354 — Ad Valorem Tax Exemptions

by Appropriations Committee and Senator Thrasher

CS/SB 354 revises and clarifies Florida’s ad valorem tax exemption for government-owned property to address federal lands leased pursuant to the U.S. Military Housing Privatization Initiative of 1996. The tax exemption for government-owned property is amended to clarify that it includes leases of – and improvements to – land owned by the United States, various branches of United States Armed Forces and agencies of the federal government. The term “improvements” includes, but is not limited to, actual housing units and related facilities. The ad valorem tax exemption applies only to housing for persons on active duty in the military or their dependents. If housing is occupied by non-military persons, the value of the ad valorem exemption is prorated according to the number of residential units used by military and non-military persons. Upon becoming law, these provisions would apply retroactively to January 1, 2007.

If approved by the Governor, these provisions take effect upon becoming law and shall apply retroactively to January 1, 2007.

Vote: Senate 40-0; House 118-0