

By Representative Healey

1 A bill to be entitled
2 An act relating to ad valorem taxation;
3 amending s. 196.012, F.S.; providing that a
4 specified use of real property that is owned by
5 and leased from a deepwater port is an activity
6 that serves a governmental, municipal, or
7 public purpose or function; exempting such real
8 property from ad valorem taxes; providing an
9 effective date.

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11 Be It Enacted by the Legislature of the State of Florida:

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13 Section 1. Subsection (6) of section 196.012, Florida
14 Statutes, is amended to read:

15 196.012 Definitions.--For the purpose of this chapter,
16 the following terms are defined as follows, except where the
17 context clearly indicates otherwise:

18 (6) Governmental, municipal, or public purpose or
19 function shall be deemed to be served or performed when the
20 lessee under any leasehold interest created in property of the
21 United States, the state or any of its political subdivisions,
22 or any municipality, agency, authority, or other public body
23 corporate of the state is demonstrated to perform a function
24 or serve a governmental purpose which could properly be
25 performed or served by an appropriate governmental unit or
26 which is demonstrated to perform a function or serve a purpose
27 which would otherwise be a valid subject for the allocation of
28 public funds. For purposes of the preceding sentence, an
29 activity undertaken by a lessee which is permitted under the
30 terms of its lease of real property designated as an aviation
31 area on an airport layout plan which has been approved by the

1 Federal Aviation Administration and which real property is
2 used for the administration, operation, business offices and
3 activities related specifically thereto in connection with the
4 conduct of an aircraft full service fixed base operation which
5 provides goods and services to the general aviation public in
6 the promotion of air commerce shall be deemed an activity
7 which serves a governmental, municipal, or public purpose or
8 function. If a lessee of real property owned by a deepwater
9 port, as defined in s. 403.021(9)(b), is engaged in waterborne
10 transportation activities involving passengers, cargo,
11 vehicles, goods, bulk commodities, or agricultural products
12 and materials, or is engaged in activities that support such
13 activities, including, without limitation, the storage and
14 maintenance of vessels, the operation of cruise passenger
15 terminals and related facilities and accommodations, ship
16 repair, shipbuilding, commercial fishing, stevedoring, and
17 terminal operations, and uses the real property for the
18 administration, operation, business offices, and other uses
19 specifically related thereto in connection with such
20 activities, those activities are considered to be serving a
21 governmental, municipal, or public purpose or function, and
22 the real property so owned by a deepwater port is exempt from
23 ad valorem taxation.The use by a lessee, licensee, or
24 management company of real property or a portion thereof as a
25 convention center, visitor center, sports facility with
26 permanent seating, concert hall, arena, stadium, park, or
27 beach is deemed a use that serves a governmental, municipal,
28 or public purpose or function when access to the property is
29 open to the general public with or without a charge for
30 admission. If property deeded to a municipality by the United
31 States is subject to a requirement that the Federal

1 Government, through a schedule established by the Secretary of
2 the Interior, determine that the property is being maintained
3 for public historic preservation, park, or recreational
4 purposes and if those conditions are not met the property will
5 revert back to the Federal Government, then such property
6 shall be deemed to serve a municipal or public purpose. The
7 term "governmental purpose" also includes a direct use of
8 property on federal lands in connection with the Federal
9 Government's Space Exploration Program. Real property and
10 tangible personal property owned by the Federal Government and
11 used for defense and space exploration purposes or which is
12 put to a use in support thereof shall be deemed to perform an
13 essential national governmental purpose and shall be exempt.
14 "Owned by the lessee" as used in this chapter does not include
15 personal property, buildings, or other real property
16 improvements used for the administration, operation, business
17 offices and activities related specifically thereto in
18 connection with the conduct of an aircraft full service fixed
19 based operation which provides goods and services to the
20 general aviation public in the promotion of air commerce
21 provided that the real property is designated as an aviation
22 area on an airport layout plan approved by the Federal
23 Aviation Administration. For purposes of determination of
24 "ownership," buildings and other real property improvements
25 which will revert to the airport authority or other
26 governmental unit upon expiration of the term of the lease
27 shall be deemed "owned" by the governmental unit and not the
28 lessee.

29 Section 2. This act shall take effect upon becoming a
30 law.

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SENATE SUMMARY

Provides an exemption from ad valorem taxation for real property owned by and leased from a deepwater port and used by the lessee for specified activities pertaining to waterborne transportation of cargo or passengers. Declares such uses to be activities that serve a governmental, municipal, or public purpose or function.