

By Senator Gutman

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A bill to be entitled
An act relating to ad valorem taxation;
providing that a private correctional facility
serves a public purpose and is exempt from ad
valorem taxation; providing for any portion of
such property used for nonexempt purposes to be
subject to taxation; providing an effective
date.

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

Section 1. A private correctional facility, as defined
in section 944.710, Florida Statutes, serves a public purpose
and is exempt from ad valorem taxation as provided under
section 3(a), Article VII of the State Constitution. Any
portion of such property used for nonexempt purposes may be
valued and placed upon the tax roll separately from any
portion entitled to exemption under this section.

Section 2. This act shall take effect January 1, 1999.

SENATE SUMMARY

Provides that a private correctional facility serves a
public purpose and is exempt from any ad valorem tax, as
authorized in s. 3(a), Art. VII of the State
Constitution. Provides for portions of the property used
for nonexempt purposes to be subject to ad valorem tax.