

By Senator Webster

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Senate Joint Resolution No. ____

A joint resolution proposing an amendment to Section 3 of Article VII and the creation of Section 22 of Article XII of the State Constitution relating to exemption from ad valorem taxation of certain tangible personal property.

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

That the following amendment to Section 3 of Article VII of the State Constitution is agreed to and shall be submitted to the electors of this state for approval or rejection at the next general election or at an earlier election called for that purpose and, if approved, shall take effect January 1, 2001:

ARTICLE VII

FINANCE AND TAXATION

SECTION 3. Taxes; exemptions.--

(a) All property owned by a municipality and used exclusively by it for municipal or public purposes shall be exempt from taxation. A municipality, owning property outside the municipality, may be required by general law to make payment to the taxing unit in which the property is located. Such portions of property as are used predominantly for educational, literary, scientific, religious or charitable purposes may be exempted by general law from taxation.

(b) There shall be exempt from taxation, cumulatively, to every head of a family residing in this state, household goods and personal effects to the value fixed by general law, not less than one thousand dollars, and to every widow or

1 widower or person who is blind or totally and permanently
2 disabled, property to the value fixed by general law not less
3 than five hundred dollars.

4 (c) Any county or municipality may, for the purpose of
5 its respective tax levy and subject to the provisions of this
6 subsection and general law, grant community and economic
7 development ad valorem tax exemptions to new businesses and
8 expansions of existing businesses, as defined by general law.
9 Such an exemption may be granted only by ordinance of the
10 county or municipality, and only after the electors of the
11 county or municipality voting on such question in a referendum
12 authorize the county or municipality to adopt such ordinances.
13 An exemption so granted shall apply to improvements to real
14 property made by or for the use of a new business and
15 improvements to real property related to the expansion of an
16 existing business and shall also apply to tangible personal
17 property of such new business and tangible personal property
18 related to the expansion of an existing business. The amount
19 or limits of the amount of such exemption shall be specified
20 by general law. The period of time for which such exemption
21 may be granted to a new business or expansion of an existing
22 business shall be determined by general law. The authority to
23 grant such exemption shall expire ten years from the date of
24 approval by the electors of the county or municipality, and
25 may be renewable by referendum as provided by general law.

26 (d) By general law and subject to conditions specified
27 therein, there may be granted an ad valorem tax exemption to a
28 renewable energy source device and to real property on which
29 such device is installed and operated, to the value fixed by
30 general law not to exceed the original cost of the device, and
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1 for the period of time fixed by general law not to exceed ten
2 years.

3 (e) Any county or municipality may, for the purpose of
4 its respective tax levy and subject to the provisions of this
5 subsection and general law, grant historic preservation ad
6 valorem tax exemptions to owners of historic properties. This
7 exemption may be granted only by ordinance of the county or
8 municipality. The amount or limits of the amount of this
9 exemption and the requirements for eligible properties must be
10 specified by general law. The period of time for which this
11 exemption may be granted to a property owner shall be
12 determined by general law.

13 (f) By general law and subject to conditions specified
14 therein, which shall include provisions for the adoption of
15 the exemption on a county option basis, in addition to any
16 other exemption granted to tangible personal property pursuant
17 to this section, all appurtenances and attachments to mobile
18 home dwellings that are classified as tangible personal
19 property and all appliances, furniture, and fixtures
20 classified as tangible personal property which are included in
21 single-family and multi-family residential rental facilities
22 that have ten or fewer individual housing units may be
23 exempted.

24 BE IT FURTHER RESOLVED that the following statement be
25 placed on the ballot:

26 CONSTITUTIONAL AMENDMENT

27 ARTICLE VII, SECTION 3

28 TAX EXEMPTION FOR CERTAIN TANGIBLE PERSONAL
29 PROPERTY.--Proposing an amendment to the State Constitution,
30 effective January 1, 2001, to allow the exemption from ad
31 valorem taxation by general law, on a county option basis, of

1 all appurtenances and attachments to mobile home dwellings
2 classified as tangible personal property and all appliances,
3 furniture, and fixtures so classified which are included in
4 single-family and multi-family residential rental facilities
5 having 10 or fewer units.

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