

By Senator Geller

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A bill to be entitled
An act relating to ad valorem taxation;
providing an exclusion for any increase in
value attributable to the installation of
hurricane shutters; providing a contingent
effective date.

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

Section 1. Disaster preparedness exemption.--There is exempt from the assessed value for ad valorem tax purposes any increase in value which is attributable to the installation of shutters designed to protect the property against damage from hurricanes.

Section 2. This act shall take effect on the effective date of Senate Joint Resolution No. _____, creating an amendment to the State Constitution allowing an ad valorem tax exemption for value attributable to improvements made for purposes of disaster preparedness.

SENATE SUMMARY

Provides an ad valorem tax exemption for any increase in property value attributable to the installation of hurricane shutters.