

By Senator Dawson-White

30-1444-99

1                   Senate Joint Resolution No. \_\_\_\_  
2           A joint resolution proposing an amendment to  
3           Section 3 of Article VII of the State  
4           Constitution, relating to exemption from taxes,  
5           to authorize tax exemption of certain property  
6           owned by a municipality or special district.

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

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10           That the following amendment to Section 3 of Article  
11           VII of the State Constitution is agreed to and shall be  
12           submitted to the electors of this state for approval or  
13           rejection at the next general election or at an earlier  
14           special election specifically authorized by law for that  
15           purpose:

16                                   ARTICLE VII  
17                                   FINANCE AND TAXATION

18           SECTION 3. Taxes; exemptions.--

19           (a) All property owned by a municipality and used  
20           ~~exclusively by it~~ for governmental, municipal, or public  
21           purposes shall be exempt from taxation. All property owned by  
22           a municipality and not otherwise exempt from taxation or by a  
23           special district and used for airport, seaport, or public  
24           purposes, as defined by general law, and uses that are  
25           incidental thereto, may be exempted from taxation as provided  
26           by general law.A municipality, owning property outside the  
27           municipality, may be required by general law to make payment  
28           to the taxing unit in which the property is located. Such  
29           portions of property as are used predominantly for  
30           educational, literary, scientific, religious or charitable  
31           purposes may be exempted by general law from taxation.

**CODING:**Words ~~stricken~~ are deletions; words underlined are additions.

1 (b) There shall be exempt from taxation, cumulatively,  
2 to every head of a family residing in this state, household  
3 goods and personal effects to the value fixed by general law,  
4 not less than one thousand dollars, and to every widow or  
5 widower or person who is blind or totally and permanently  
6 disabled, property to the value fixed by general law not less  
7 than five hundred dollars.

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

30 (d) By general law and subject to conditions specified  
31 therein, there may be granted an ad valorem tax exemption to a

1 renewable energy source device and to real property on which  
2 such device is installed and operated, to the value fixed by  
3 general law not to exceed the original cost of the device, and  
4 for the period of time fixed by general law not to exceed ten  
5 years.

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

16 BE IT FURTHER RESOLVED that the following statement be  
17 placed on the ballot:

18 CONSTITUTIONAL AMENDMENT

19 ARTICLE VII, SECTION 3

20 TAX EXEMPTION.--Proposing an amendment to the State  
21 Constitution to provide that municipal property used for a  
22 governmental purpose is exempt from taxation. Additionally,  
23 general law may exempt from taxation property owned by a  
24 special district and used for airport, seaport, or public  
25 purposes, as defined by general law, and incidental uses and  
26 municipal property not otherwise exempt.

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