

Amendment No. ____ (for drafter's use only)

	<u>Senate</u>	CHAMBER ACTION	<u>House</u>
1		.	
2		.	
3		.	
4		.	

ORIGINAL STAMP BELOW

Representative(s) Maygarden offered the following:

Amendment (with title amendment)

Delete everything after the enacting clause

and insert in lieu thereof:

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 special election specifically authorized by law 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. Property that is not otherwise exempt from taxation and that is owned by a municipality or special district and used for seaport purposes may be exempted from taxation, as provided by general law. A municipality, owning

Amendment No. ____ (for drafter's use only)

1 property outside the municipality, may be required by general
2 law to make payment to the taxing unit in which the property
3 is located. Such portions of property as are used
4 predominantly for educational, literary, scientific, religious
5 or charitable purposes may be exempted by general law from
6 taxation.

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

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

Amendment No. ____ (for drafter's use only)

1 business shall be determined by general law. The authority to
2 grant such exemption shall expire ten years from the date of
3 approval by the electors of the county or municipality, and
4 may be renewable by referendum as provided by general law.

5 (d) By general law and subject to conditions specified
6 therein, there may be granted an ad valorem tax exemption to a
7 renewable energy source device and to real property on which
8 such device is installed and operated, to the value fixed by
9 general law not to exceed the original cost of the device, and
10 for the period of time fixed by general law not to exceed ten
11 years.

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

22 BE IT FURTHER RESOLVED that the following statement be
23 placed on the ballot:

24 CONSTITUTIONAL AMENDMENT

25 ARTICLE VII, SECTION 3

26 SEAPORT TAX EXEMPTIONS.--Proposing an amendment to the
27 State Constitution, effective January 1, 2001, to allow
28 certain property owned by a municipality or special district
29 and used for seaport purposes to be exempted from taxation as
30 provided by general law.

31

Amendment No. ____ (for drafter's use only)

1 ===== T I T L E A M E N D M E N T =====

2 And the title is amended as follows:

3 remove from the bill: the entire title

4

5 and insert in lieu thereof:

6 A joint resolution proposing an amendment to
7 Section 3 of Article VII of the State
8 Constitution relating to tax exemptions, to
9 exempt from taxation certain property owned by
10 municipalities or special districts and used
11 for seaport purposes, as provided by general
12 law.

13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31