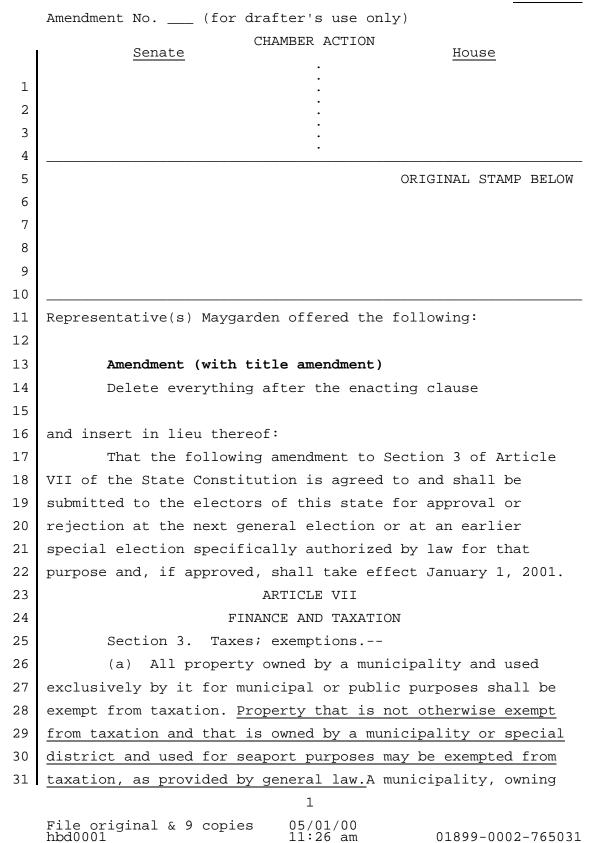
HOUSE AMENDMENT

Bill No. HJR 1899



Bill No. HJR 1899

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.

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

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business shall be determined by general law. The authority to
 grant such exemption shall expire ten years from the date of
 approval by the electors of the county or municipality, and
 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 subsection and general law, grant historic preservation ad 14 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 exemption and the requirements for eligible properties must be 18 specified by general law. The period of time for which this 19 exemption may be granted to a property owner shall be 20 determined by general law. 21

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

CONSTITUTIONAL AMENDMENT

25 ARTICLE VII, SECTION 3
26 SEAPORT OR AIRPORT TAX EXEMPTIONS.--Proposing an
27 amendment to the State Constitution, effective January 1,
28 2001, to allow certain property owned by a municipality or
29 special district and used for seaport purposes to be exempted
30 from taxation as provided by general law.

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   And the title is amended as follows:
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   remove from the bill: the entire title
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5
   and insert in lieu thereof:
6
          A joint resolution proposing an amendment to
7
          Section 3 of Article VII of the State
          Constitution relating to tax exemptions, to
8
9
          exempt from taxation certain property owned by
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          municipalities or special districts and used
          for seaport purposes, as provided by general
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12
          law.
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