

By Representative Maygarden

1 House Joint Resolution

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

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

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12 That the amendment to Section 3 of Article VII of the
13 State Constitution set forth below is agreed to and shall be
14 submitted to the electors of Florida for approval or rejection
15 at the general election to be held in November 2000 or at an
16 earlier special election specifically authorized by law for
17 that purpose and, if approved, shall take effect January 1,
18 2001:

19 SECTION 3. Taxes; exemptions.--

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

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 in accordance with the
17 requirements of section 101.161, Florida Statutes, the title
18 and substance of the amendment proposed herein shall appear on
19 the ballot as follows:

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21 SEAPORT OR AIRPORT TAX EXEMPTIONS.

22 Proposes, effective January 1, 2001, to allow certain
23 property owned by a municipality or special district and used
24 for airport or seaport purposes to be exempted from taxation
25 as provided by general law.

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