

By Representative Kyle

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House Joint Resolution

A joint resolution proposing an amendment to Section 3 of Article VII of the State Constitution relating to exemption from ad valorem taxation of certain tangible personal property.

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

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 election called 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. A municipality, owning property outside the municipality, may be required by general law to make payment to the taxing unit in which the property is located. Such portions of property as are used predominantly for educational, literary, scientific, religious or charitable purposes may be exempted by general law from taxation.

(b) There shall be exempt from taxation, cumulatively, to every head of a family residing in this state, household goods and personal effects to the value fixed by general law, not less than one thousand dollars, and to every widow or widower or person who is blind or totally and permanently

1 disabled, property to the value fixed by general law not less  
2 than five hundred dollars.

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

25 (d) By general law and subject to conditions specified  
26 therein, there may be granted an ad valorem tax exemption to a  
27 renewable energy source device and to real property on which  
28 such device is installed and operated, to the value fixed by  
29 general law not to exceed the original cost of the device, and  
30 for the period of time fixed by general law not to exceed ten  
31 years.

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

11           (f) By general law and subject to conditions specified  
12 therein, in addition to any other exemption granted to  
13 tangible personal property pursuant to this section, all  
14 appurtenances and attachments to mobile home dwellings that  
15 are classified as tangible personal property and all  
16 appliances, furniture, and fixtures classified as tangible  
17 personal property which are included in single-family and  
18 multifamily residential rental facilities that have ten or  
19 fewer individual housing units may be exempted.

20           BE IT FURTHER RESOLVED that the following statement be  
21 placed on the ballot:

22                           CONSTITUTIONAL AMENDMENT

23                           ARTICLE VII, SECTION 3

24                   TAX EXEMPTION FOR CERTAIN TANGIBLE PERSONAL

25 PROPERTY.--Proposing an amendment to the State Constitution,  
26 effective January 1, 2001, to allow the exemption from ad  
27 valorem taxation, by general law, of all appurtenances and  
28 attachments to mobile home dwellings classified as tangible  
29 personal property and all appliances, furniture, and fixtures  
30 so classified which are included in single-family and  
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1 multifamily residential rental facilities having 10 or fewer  
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