

By Senator Scott

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Senate Joint Resolution No. \_\_\_\_

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

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 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 airport or seaport purposes may be exempted from taxation, as provided by general law.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,

1 religious or charitable purposes may be exempted by general  
2 law from taxation.

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

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

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

8           (e) 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 historic preservation ad  
11 valorem tax exemptions to owners of historic properties. This  
12 exemption may be granted only by ordinance of the county or  
13 municipality. The amount or limits of the amount of this  
14 exemption and the requirements for eligible properties must be  
15 specified by general law. The period of time for which this  
16 exemption may be granted to a property owner shall be  
17 determined by general law.

18           BE IT FURTHER RESOLVED that the following statement be  
19 placed on the ballot:

20                           CONSTITUTIONAL AMENDMENT

21                                   ARTICLE VII, SECTION 3

22           SEAPORT OR AIRPORT TAX EXEMPTIONS.--Proposing an  
23 amendment to the State Constitution, effective January 1,  
24 2001, to allow certain property owned by a municipality or  
25 special district and used for airport or seaport purposes to  
26 be exempted from taxation as provided by general law.

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