

By Senator Geller

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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 finance and taxation, to allow the Legislature by general law to exclude from assessed value for ad valorem tax purposes value attributable to improvements made for purposes of disaster preparedness.

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:

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,

1 not less than one thousand dollars, and to every widow or  
2 widower or person who is blind or totally and permanently  
3 disabled, property to the value fixed by general law not less  
4 than five hundred dollars.

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

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

1 for the period of time fixed by general law not to exceed ten  
2 years.

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

13 (f) By general law and subject to conditions specified  
14 therein, there may be granted an ad valorem tax exemption for  
15 value attributable to improvements made for purposes of  
16 disaster preparedness.

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

19 CONSTITUTIONAL AMENDMENT

20 ARTICLE VII, SECTION 3

21 EXEMPTION FOR DISASTER PREPAREDNESS.--Proposing an  
22 amendment to the State Constitution to allow an ad valorem tax  
23 exemption for property value attributable to improvements made  
24 for purposes of disaster preparedness.

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