

By Senator Brown-Waite

10-1229-01

1 Senate Joint Resolution No. ____
2 A joint resolution proposing an amendment to
3 Section 3 of Article VII of the State
4 Constitution relating to exemption from ad
5 valorem taxation of certain tangible personal
6 property.

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

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10 That the following amendment to Section 3 of Article
11 VII of the State Constitution is agreed to and shall be
12 submitted to the electors of this state for approval or
13 rejection at the next general election or at an earlier
14 election called for that purpose and, if approved, shall take
15 effect January 1, 2003:

16 ARTICLE VII

17 FINANCE AND TAXATION

18 SECTION 3. Taxes; exemptions.--

19 (a) All property owned by a municipality and used
20 exclusively by it for municipal or public purposes shall be
21 exempt from taxation. A municipality, owning property outside
22 the municipality, may be required by general law to make
23 payment to the taxing unit in which the property is located.
24 Such portions of property as are used predominantly for
25 educational, literary, scientific, religious or charitable
26 purposes may be exempted by general law from taxation.

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

CODING:Words ~~stricken~~ are deletions; words underlined are additions.

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 multi-family 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, 2003, 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 multi-family residential rental facilities having 10 or fewer
2 units.
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