

Bill No. CS for SJR 2494

Amendment No.      Barcode 663172

	CHAMBER ACTION	
<u>Senate</u>		<u>House</u>

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Senator Posey moved the following amendment:

**Senate Amendment (with title amendment)**  
Delete everything after the resolving clause

and insert:

That the amendments to Section 3 of Article VII of the State Constitution and the creation of Sections 26 and 27 of Article XII of the State Constitution as set forth below are agreed to and shall be submitted to the electors of Florida 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 or special district 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

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1 property is located. Such portions of property as are used  
2 predominantly for educational, literary, scientific, religious  
3 or charitable purposes may be exempted by general law from  
4 taxation.

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

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

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1 approval by the electors of the county or municipality, and  
2 may be renewable by referendum as provided by general law.

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

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

20 (f) If the legislature determines that it is not  
21 economically cost-effective to appraise the value of, or  
22 administer, assess, levy, and collect taxes on, certain types  
23 of tangible personal property, the legislature may by general  
24 law either exempt such property from ad valorem taxation or  
25 except such property from the uniform requirements and  
26 procedures of ad valorem tax administration, appraisal, and  
27 collection, or both.

ARTICLE XII

SCHEDULE

30 SECTION 26. Ad valorem tax exemption or exception for  
31 tangible personal property.--The amendment to Section 3 of

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1 Article VII, relating to exempting certain tangible personal  
2 property from ad valorem taxation and to excepting such  
3 property from the uniform requirements and procedures of ad  
4 valorem tax administration, appraisal, and collection, shall  
5 take effect January 1, 2003.

6 SECTION 27. The amendment to Section 3 of Article VII,  
7 relating to exempting special district property from ad  
8 valorem taxation under certain circumstances, shall take  
9 effect January 1, 2003.

10 BE IT FURTHER RESOLVED that the following statement be  
11 placed on the ballot:

12 CONSTITUTIONAL AMENDMENT

13 ARTICLE VII, SECTION 3; ARTICLE XII, SECTIONS 26 and 27

14 AD VALOREM TAX EXEMPTION FOR SPECIAL DISTRICT PROPERTY  
15 AND CERTAIN TANGIBLE PERSONAL PROPERTY.--Proposing an  
16 amendment to the State Constitution, to take effect January 1,  
17 2003, to exempt from ad valorem taxation property owned by a  
18 special district and used exclusively by it for municipal or  
19 public purposes, and to authorize the Legislature to exempt  
20 specific types of tangible personal property from ad valorem  
21 taxation, or to except such property from uniform requirements  
22 and procedures of ad valorem tax administration, appraisal,  
23 and collection, or both, if the appraisal of, or the  
24 administration, assessment, levy, and collection of taxes on,  
25 such property is not economically cost-effective.

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28 ===== T I T L E A M E N D M E N T =====

29 And the title is amended as follows:

30 Delete everything before the resolving clause

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1 and insert:

2                                 Senate Joint Resolution No. 2494

3             A joint resolution proposing amendments to

4             Section 3 of Article VII of the State

5             Constitution, relating to finance and taxation,

6             to exempt from ad valorem taxation special

7             district property used exclusively by it for

8             municipal or public purposes, and to allow the

9             Legislature to exempt certain types of tangible

10            personal property from ad valorem taxation or

11            to except such property from the uniform

12            requirements and procedures of ad valorem tax

13            administration, appraisal, and collection, or

14            both, if it determines that the appraisal of,

15            or the administration, assessment, levy, and

16            collection of ad valorem taxes on, such

17            property is not cost-effective; creating

18            Sections 26 and 27 of Article XII of the State

19            Constitution; providing an effective date for

20            such amendments.

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