

By the Committee on Finance and Taxation; and Senator Posey

314-2268-02

1 Senate Joint Resolution No. 2494
2 A joint resolution proposing an amendment to
3 Section 3 of Article VII of the State
4 Constitution, relating to finance and taxation,
5 to allow the Legislature to exempt certain
6 types of tangible personal property from ad
7 valorem taxation or to except such property
8 from the uniform requirements and procedures of
9 ad valorem tax administration, appraisal, and
10 collection, or both, if it determines that the
11 appraisal of, or the administration,
12 assessment, levy, and collection of ad valorem
13 taxes on, such property is not cost-effective;
14 creating Section 26 of Article XII of the State
15 Constitution; providing an effective date for
16 such amendment.

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

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20 That the amendment to Section 3 of Article VII of the
21 State Constitution and the creation of Section 26 of Article
22 XII of the State Constitution as set forth below are agreed to
23 and shall be submitted to the electors of Florida for approval
24 or rejection at the next general election or at an earlier
25 special election specifically authorized by law for that
26 purpose:

27 ARTICLE VII
28 FINANCE AND TAXATION

29 SECTION 3. Taxes; exemptions.--

30 (a) All property owned by a municipality and used
31 exclusively by it for municipal or public purposes shall be

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

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

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

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

1 business shall be determined by general law. The authority to
2 grant such exemption shall expire ten years from the date of
3 approval by the electors of the county or municipality, and
4 may be renewable by referendum as provided by general law.

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

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

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

30 ARTICLE XII

31 SCHEDULE

1 SECTION 26. Ad valorem tax exemption or exception for
2 tangible personal property.--The amendment to Section 3 of
3 Article VII, relating to exempting certain tangible personal
4 property from ad valorem taxation and to excepting such
5 property from the uniform requirements and procedures of ad
6 valorem tax administration, appraisal, and collection, shall
7 take effect January 1, 2003.

8 BE IT FURTHER RESOLVED that the following statement be
9 placed on the ballot:

10 CONSTITUTIONAL AMENDMENT

11 ARTICLE VII, SECTION 3; ARTICLE XII, SECTION 26

12 AD VALOREM TAX EXEMPTION OR EXCEPTION FOR CERTAIN
13 TANGIBLE PERSONAL PROPERTY.--Proposing an amendment to the
14 State Constitution, to take effect January 1, 2003, to
15 authorize the Legislature to exempt specific types of tangible
16 personal property from ad valorem taxation, or to except such
17 property from uniform requirements and procedures of ad
18 valorem tax administration, appraisal, and collection, or
19 both, if the appraisal of, or the administration, assessment,
20 levy, and collection of taxes on, such property is not
21 economically cost-effective.

22
23 STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN
24 COMMITTEE SUBSTITUTE FOR
25 SJR 2494

26 This committee substitute adds language that allows the
27 Legislature to make an exception to uniform ad valorem tax
28 administration, appraisal, and collection for tangible
29 personal property deemed to be not cost-effective to appraise
30 or tax. It also adds an effective date of January 1, 2003 for
31 the amendment, if approved by the voters.