

By the Committee on Transportation; and Senators Clary and Latvala

306-2138-02

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31

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

A joint resolution proposing an amendment to Section 3 of Article VII of the State Constitution relating to a tax exemption for certain property owned by municipalities or special districts and used for specified purposes.

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, 2003:

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 governmental or municipal ~~or public~~ purposes shall be exempt from taxation. All property not otherwise exempt from taxation owned by a municipality or by a special district and used for the purposes of transportation of passengers or cargo at airports or deepwater seaports or used for purposes for which public funds may be expended may be exempted from taxation as provided by general law, which general law must authorize counties to opt out of the provisions of this paragraph upon a majority vote of the County Commission.A municipality, owning

1 property outside the municipality, may be required by general  
2 law to make payment to the taxing unit in which the property  
3 is located. Such portions of property as are used  
4 predominantly for educational, literary, scientific, religious  
5 or charitable purposes may be exempted by general law from  
6 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 BE IT FURTHER RESOLVED that the following statement be  
23 placed on the ballot:

24  
25 CONSTITUTIONAL AMENDMENT

26 ARTICLE VII, SECTION 3

27 TAXATION OF MUNICIPAL OR SPECIAL-DISTRICT

28 PROPERTY.--Proposing an amendment to the State Constitution to  
29 provide that municipal or special-district property used for  
30 governmental or municipal purposes is exempt from taxation,  
31 and to authorize the Legislature to enact general laws to

1 exempt from taxation municipal or special-district property  
2 used for transporting passengers or cargo at airports or  
3 deepwater seaports or used for purposes for which public funds  
4 may be expended.

5

6 STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN  
7 COMMITTEE SUBSTITUTE FOR  
8 Senate Bill 630

8

9 The CS/SJR provides such general law must allow counties to  
10 opt out of the provisions of Section 3(a) of Article VII of  
11 the State Constitution by a majority vote of the County  
12 Commission.

12

13

14

15

16

17

18

19

20

21

22

23

24

25

26

27

28

29

30

31