

By the Committees on Finance and Taxation; Transportation; and Senators Clary and Latvala

314-2169-02

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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 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 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 property outside the municipality, may be required by general law to make payment to the taxing unit in which the property

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

1 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

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

22 CONSTITUTIONAL AMENDMENT

23 ARTICLE VII, SECTION 3

24 TAXATION OF MUNICIPAL OR SPECIAL-DISTRICT

25 PROPERTY.--Proposing an amendment to the State Constitution to
26 provide that municipal or special-district property used for
27 governmental or municipal purposes is exempt from taxation,
28 and to authorize the Legislature to enact general laws to
29 exempt from taxation municipal or special-district property
30 used for transporting passengers or cargo at airports or
31 deepwater seaports.

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STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN
COMMITTEE SUBSTITUTE FOR
CS/SJR 630

CS/CS/SJR 630 provides that, by general law, municipal or special district property used for transportation purposes at an airport or deepwater seaport may be exempted from ad valorem taxation. It removes "property used for purposes for which public funds may be expended" from the list of property that can be exempted by general law.