

717-135AX-32

Bill No. HJR 829, 1st Eng.

Amendment No. \_\_\_\_ (for drafter's use only)

	<u>Senate</u>	CHAMBER ACTION	<u>House</u>
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ORIGINAL STAMP BELOW

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Representative(s) Johnson offered the following:

12

**Amendment (with title amendment)**

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On page 1, line 17, through page 4, line 13,  
remove: all of said lines,

15

16

and insert:

17

That the amendments to Section 3 of Article VII of the  
State Constitution and the creation of Section 26 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 general election to be held in November  
2002:

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ARTICLE VII

24

FINANCE AND TAXATION

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SECTION 3. Taxes; exemptions.--

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(a) All property owned by a municipality or special  
district and used exclusively by it for municipal or public  
purposes or special district or public purposes, respectively,  
shall be exempt from taxation. A municipality, owning  
property outside the municipality, may be required by general

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

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

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

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

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

11 (e) Any county or municipality may, for the purpose of  
12 its respective tax levy and subject to the provisions of this  
13 subsection and general law, grant historic preservation ad  
14 valorem tax exemptions to owners of historic properties. This  
15 exemption may be granted only by ordinance of the county or  
16 municipality. The amount or limits of the amount of this  
17 exemption and the requirements for eligible properties must be  
18 specified by general law. The period of time for which this  
19 exemption may be granted to a property owner shall be  
20 determined by general law.

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

30 ARTICLE XII

31 SCHEDULE

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1           SECTION 26. Exemptions from ad valorem taxes or ad  
 2 valorem requirements and procedures for specific types of  
 3 tangible personal property.--The amendments to Section 3 of  
 4 Article VII, relating to exempting special district property  
 5 from ad valorem taxation and exempting specific types of  
 6 tangible personal property from ad valorem taxation or from  
 7 the uniform requirements and procedures of ad valorem tax  
 8 administration, appraisal, and collection, or both, shall take  
 9 effect January 1, 2003.

10           BE IT FURTHER RESOLVED that in accordance with the  
 11 requirements of section 101.161, Florida Statutes, the  
 12 substance of the amendment proposed herein shall appear on the  
 13 ballot as follows:

14 AD VALOREM TAXES: EXEMPTION FOR SPECIAL DISTRICT PROPERTY USED  
 15 FOR DISTRICT OR PUBLIC PURPOSES AND EXEMPTION OR SPECIAL  
 16 TREATMENT FOR SPECIFIC TYPES OF TANGIBLE PERSONAL PROPERTY

17           Proposing amendments to Section 3 of Article VII of the  
 18 State Constitution to exempt from ad valorem taxation property  
 19 owned by a special district and used exclusively by it for  
 20 special district or public purposes and to authorize the  
 21 Legislature, by

22  
 23  
 24 ===== T I T L E   A M E N D M E N T =====

25 And the title is amended as follows:

26           On page 1, lines 2-13,  
 27 remove: all of said lines,

28  
 29 and insert:

30           A joint resolution proposing amendments to  
 31           Section 3 of Article VII of the State

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1 Constitution, relating to finance and taxation,  
 2 to exempt from ad valorem taxation special  
 3 district property used exclusively for special  
 4 district or public purposes and to authorize  
 5 the Legislature to exempt specific types of  
 6 tangible personal property from ad valorem  
 7 taxation or ad valorem tax administration,  
 8 appraisal, and collection requirements and  
 9 procedures, or both, under certain  
 10 circumstances and creating Section 26 of  
 11 Article XII of the State Constitution, relating  
 12 to scheduling an effective date for such  
 13 amendments.

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