

Bill No. HJR 829, 2nd Eng.

Amendment No. Barcode 822448

	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

Bill No. HJR 829, 2nd Eng.

Amendment No. ____ Barcode 822448

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

Bill No. HJR 829, 2nd Eng.

Amendment No. ____ Barcode 822448

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, or collect ad valorem taxes on
23 certain types of tangible personal property, the legislature
24 may by general law exempt such property from ad valorem
25 taxation or except such property from the uniform requirements
26 and procedures of ad valorem tax administration, appraisal, or
27 collection.

28 ARTICLE XII

29 SCHEDULE

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

Bill No. HJR 829, 2nd Eng.

Amendment No. ____ Barcode 822448

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, or 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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Bill No. HJR 829, 2nd Eng.

Amendment No. ____ Barcode 822448

1 and insert:

2 House Joint Resolution No. 829
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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