

By Representative Haridopolos

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

House Joint Resolution

A joint resolution proposing an amendment to Section 3 of Article VII of the State Constitution, relating to legislative authorization to exempt tangible personal property from ad valorem taxation, and creating Section 26 of Article XII of the State Constitution, relating to scheduling an effective date for such amendment.

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

That the amendment 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:

ARTICLE VII

FINANCE AND TAXATION

SECTION 3. Taxes; exemptions.--

(a) All property owned by a municipality 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 property is located. Such portions of property as are used predominantly for educational, literary, scientific, religious or charitable purposes may be exempted by general law from taxation.

(b) There shall be exempt from taxation, cumulatively, to every head of a family residing in this state, household

1 goods and personal effects to the value fixed by general law,
2 not less than one thousand dollars, and to every widow or
3 widower or person who is blind or totally and permanently
4 disabled, property to the value fixed by general law not less
5 than five hundred dollars.

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

28 (d) By general law and subject to conditions specified
29 therein, there may be granted an ad valorem tax exemption to a
30 renewable energy source device and to real property on which
31 such device is installed and operated, to the value fixed by

1 general law not to exceed the original cost of the device, and
2 for the period of time fixed by general law not to exceed ten
3 years.

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

14 (f) By general law, the legislature, when it
15 determines that it is not economically cost-effective to
16 administer, assess, and collect taxes on specific types of
17 tangible personal property, may exempt such property from ad
18 valorem taxation.

19
20 ARTICLE XII

21 SCHEDULE

22 SECTION 26. Ad valorem tax exemption for tangible
23 personal property.--The amendment to Section 3 of Article VII,
24 relating to exempting tangible personal property from ad
25 valorem taxation, shall take effect January 1, 2003.

26 BE IT FURTHER RESOLVED that in accordance with the
27 requirements of section 101.161, Florida Statutes, the
28 substance of the amendment proposed herein shall appear on the
29 ballot as follows:

30
31

1 Proposing an amendment to Section 3 of Article VII of
2 the State Constitution to authorize the Legislature to exempt
3 specific types of tangible personal property from ad valorem
4 taxation under conditions of economically unfeasible
5 administration, to take effect January 1, 2003, if approved by
6 the electorate.
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