

House Joint Resolution

A joint resolution proposing an amendment to Section 3 of Article VII of the State Constitution, relating to finance and taxation, to authorize the Legislature to exempt specific types of tangible personal property from ad valorem taxation or ad valorem tax administration, appraisal, and collection requirements and procedures, or both, under certain circumstances 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

1 educational, literary, scientific, religious or charitable
2 purposes may be exempted by general law from taxation.

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

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

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

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

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

26
27 ARTICLE XII

28 SCHEDULE

29 SECTION 26. Exemptions from ad valorem taxes or ad
30 valorem requirements and procedures for specific types of
31 tangible personal property.--The amendment to Section 3 of

1 Article VII, relating to exempting specific types of tangible
2 personal property from ad valorem taxation or from the uniform
3 requirements and procedures of ad valorem tax administration,
4 appraisal, and collection, or both, shall take effect January
5 1, 2003.

6 BE IT FURTHER RESOLVED that in accordance with the
7 requirements of section 101.161, Florida Statutes, the
8 substance of the amendment proposed herein shall appear on the
9 ballot as follows:

10 AD VALOREM TAX AND REQUIREMENTS AND PROCEDURES EXEMPTIONS
11 FOR SPECIFIC TYPES OF TANGIBLE PERSONAL PROPERTY

12 Proposing an amendment to Section 3 of Article VII of
13 the State Constitution to authorize the Legislature, by
14 general law, to exempt specific types of tangible personal
15 property from ad valorem taxation or from the uniform
16 requirements and procedures of ad valorem tax administration,
17 appraisal, and collection, or both, if the appraisal of, or
18 administration, assessment, levy, and collection of, ad
19 valorem taxes on such property is not economically
20 cost-effective, to take effect January 1, 2003, if approved by
21 the electorate.