

By Representative Carassas

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House Joint Resolution

A joint resolution proposing an amendment to Section 3 of Article VII and the creation of Section 26 of Article XII of the State Constitution relating to tax exemption for property owned by municipalities or special districts.

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

That the amendment to Section 3 of Article VII and the creation of Section 26 of Article XII of the State Constitution 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 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 or used for purposes for which public funds may be expended may be exempted from taxation as provided by general law. 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

1 for 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           Revises provisions which provide an ad valorem tax  
2 exemption for property owned by a municipality, to require  
3 that, to qualify for exemption, such property must be used for  
4 governmental or municipal purposes, rather than be used  
5 exclusively by the municipality for municipal or public  
6 purposes, and includes special district property within such  
7 exemption. Authorizes the Legislature to enact general laws to  
8 exempt from taxation municipal or special district property  
9 used for transporting passengers or cargo at airports or  
10 deepwater seaports or used for purposes for which public funds  
11 may be expended.

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