

By Senator Latvala

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Senate Joint Resolution No. ____

A joint resolution proposing an amendment to Section 3 of Article VII of the State Constitution relating to a tax exemption for certain property owned by municipalities or special districts and used for specified purposes.

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

That the following amendment to Section 3 of Article VII of the State Constitution is agreed to and shall be submitted to the electors of this state for approval or rejection at the next general election, or at an earlier special election specifically authorized by law for that purpose, and, if approved, shall take effect January 1, 2003:

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 (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) Legislative review of the tax on sales, use, and
19 other transactions.--There is hereby created a joint committee
20 consisting of six senators appointed by the President of the
21 Senate and six representatives appointed by the Speaker of the
22 House of Representatives, which committee shall conduct a
23 review of all exemptions from the tax on sales, use, and other
24 transactions imposed by law and all exclusions of sales of
25 services from such taxation. The committee shall be governed
26 by joint rules adopted by the legislature no later than the
27 2003 regular session pursuant to the authority to adopt rules
28 under section 4 of Article III. Such rules shall establish a
29 schedule for review of such exemptions and exclusions over a
30 three-year period and shall provide criteria to be considered
31 by the committee in conducting its review. No later than

1 March 1 of 2004, 2005, and 2006, the committee shall submit
2 its findings and recommendations to the presiding officers of
3 each house of the legislature. Any decision to deauthorize an
4 exemption or exclusion must be approved by seven members of
5 the committee and shall be in the form of a resolution adopted
6 by the committee, which shall be submitted to the legislature.
7 The resolution shall set forth the specific changes to the
8 statutes necessary to effectuate the deauthorization, which
9 resolution shall have the force of law and shall become
10 effective July 1 following the second regular session
11 occurring after submission to the legislature, except for
12 those exemptions or exclusions expressly rescinded by joint
13 resolution of the legislature prior to that date. This
14 section does not operate to deauthorize any exemption or
15 exclusion not expressly deauthorized in such resolution, nor
16 does it prohibit subsequent reenactment by law of any
17 exemption or exclusion that was deauthorized. The joint
18 committee is dissolved July 1, 2006.

19 BE IT FURTHER RESOLVED that the following statement be
20 placed on the ballot:

21
22 CONSTITUTIONAL AMENDMENT
23 ARTICLE VII, SECTION 3
24 TAXATION OF MUNICIPAL OR SPECIAL-DISTRICT
25 PROPERTY.--Proposing an amendment to the State Constitution to
26 provide that municipal or special-district property used for
27 governmental or municipal purposes is exempt from taxation, to
28 remove the requirement that municipal property be used
29 exclusively for municipal or public purposes to be exempt from
30 taxation, and to authorize the Legislature to enact general
31 laws to exempt from taxation municipal or special-district

1 property used for transporting passengers or cargo at airports
2 or deepwater seaports or used for purposes for which public
3 funds may be expended.
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