

By Senator Bennett

21-857-05

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A bill to be entitled

An act relating to property taxation; amending s. 196.199, F.S.; providing for the taxation of property owned by a governmental entity if the property is used by a private entity for a nonexempt purpose; providing an effective date.

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

Section 1. Subsection (11) is added to section 196.199, Florida Statutes, to read:

196.199 Government property exemption.--

(11) Property owned by a governmental entity which is otherwise exempt or immune from taxation is taxable if the property is used by a private entity in any manner other than for an exclusive governmental, charitable, literary, religious, scientific, or educational purpose.

Section 2. This act shall take effect January 1, 2006.

SENATE SUMMARY

Provides that property owned by a governmental entity is taxable if the property is used by a private entity for a nonexempt purpose.