

By the Committee on Community Affairs; and Senator Bennett

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Senate Joint Resolution

A joint resolution proposing an amendment to Section 3 of Article VII of the State Constitution to broaden the tax exemption for governmental uses of municipal property and to authorize property owned by a municipality or special district and used for certain purposes to be exempt from taxation as provided by general law.

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:

ARTICLE VII

FINANCE AND TAXATION

SECTION 3. Taxes; exemptions.--

(a) All property owned by a municipality and used ~~exclusively by it~~ for governmental or municipal or public purposes shall be exempt from taxation. All property owned by a municipality not otherwise exempt from taxation or by a special district and used for airport, seaport, or public purposes, as defined by general law, and uses that are incidental thereto, 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

1 portions of property as are used predominantly for
2 educational, literary, scientific, religious or charitable
3 purposes may be exempted by general law from taxation.

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

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

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

10 (e) 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 historic preservation ad
13 valorem tax exemptions to owners of historic properties. This
14 exemption may be granted only by ordinance of the county or
15 municipality. The amount or limits of the amount of this
16 exemption and the requirements for eligible properties must be
17 specified by general law. The period of time for which this
18 exemption may be granted to a property owner shall be
19 determined by general law.

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

22 CONSTITUTIONAL AMENDMENT

23 ARTICLE VII, SECTION 3

24 PROPERTY TAX EXEMPTIONS.--Proposing an amendment to the
25 State Constitution to broaden the tax exemption for
26 governmental uses of municipal property and to authorize
27 property owned by a municipality or special district and used
28 for certain purposes to be exempt from taxation as provided by
29 general law.

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STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN
COMMITTEE SUBSTITUTE FOR
Senate Joint Resolution 1344

This committee substitute for a joint resolution exempts municipal-owned property that is used for governmental purposes from ad valorem taxation. It also authorizes the Legislature to provide an ad valorem tax exemption for property owned by a municipality that is not otherwise exempt or owned by a special district and used for an airport, seaport, or public purposes, as defined by general law, and uses incidental thereto.

The committee substitute deletes language that authorized the Legislature to provide an ad valorem exemption for property owned by a municipality or special district and used by the municipality or special district or leased to a private entity and operated for governmental or proprietary purposes.