

By Senator Bennett

21-1476-06

1 A bill to be entitled
2 An act relating to waterfront property;
3 amending s. 197.303, F.S.; requiring an
4 ordinance to designate the percentage or amount
5 of an ad valorem tax deferral for recreational
6 and commercial working waterfront properties;
7 requiring an ordinance to include the type of
8 public lodging establishments that may be
9 granted an ad valorem tax deferral; amending s.
10 342.07, F.S.; providing that there is an
11 important state interest in recreational access
12 to the state's navigable waters; providing that
13 access to navigable waters is vital to tourists
14 and to maintaining or enhancing the economic
15 impact of tourism; providing that there is an
16 important state interest in maintaining public
17 lodging establishments; revising the definition
18 of the term "recreational and commercial
19 working waterfront" to include parcels of real
20 property that provide access for
21 water-dependent recreational activities and
22 certain water-dependent facilities; providing
23 an effective date.

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

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27 Section 1. Subsection (3) of section 197.303, Florida
28 Statutes, is amended to read:
29 197.303 Ad valorem tax deferral for recreational and
30 commercial working waterfront properties.--
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1 (3) The ordinance shall designate the percentage or
2 amount of the deferral and the type and location of working
3 waterfront property, including the type of public lodging
4 establishments, for which deferrals may be granted, which may
5 include any property meeting the provisions of s. 342.07(2),
6 which property may be further required to be located within a
7 particular geographic area or areas of the county or
8 municipality.

9 Section 2. Section 342.07, Florida Statutes, is
10 amended to read:

11 342.07 Recreational and commercial working
12 waterfronts; legislative findings; definitions.--

13 (1) The Legislature recognizes that there is an
14 important state interest in facilitating boating and other
15 recreational access to the state's navigable waters. This
16 access is vital to tourists and recreational users and the
17 marine industry in the state, to maintaining or enhancing the
18 \$57-billion economic impact of tourism and the \$14 billion
19 economic impact of boating in the state, and to ensuring
20 continued access to all residents and visitors to the
21 navigable waters of the state. The Legislature recognizes that
22 there is an important state interest in maintaining viable
23 water-dependent support facilities, such as public lodging
24 establishments, boat hauling and repairing, and commercial
25 fishing facilities, and in maintaining the availability of
26 public access to the navigable waters of the state. The
27 Legislature further recognizes that the waterways of the state
28 are important for engaging in commerce and the transportation
29 of goods and people upon such waterways and that such commerce
30 and transportation is not feasible unless there is access to
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1 and from the navigable waters of the state through
2 recreational and commercial working waterfronts.

3 (2) As used in this section, the term "recreational
4 and commercial working waterfront" means a parcel or parcels
5 of real property that provide access for water-dependent
6 commercial and recreational activities, including public
7 lodging establishments as defined in chapter 509, or provide
8 access for the public to the navigable waters of the state.
9 Recreational and commercial working waterfronts require direct
10 access to or a location on, over, or adjacent to a navigable
11 body of water. The term includes water-dependent facilities
12 that are open to the public and offer public access by vessels
13 to the waters of the state or that are support facilities for
14 recreational, commercial, research, or governmental vessels.
15 These facilities include public accommodations, docks, wharfs,
16 lifts, wet and dry marinas, boat ramps, boat hauling and
17 repair facilities, commercial fishing facilities, boat
18 construction facilities, and other support structures over the
19 water. As used in this section, the term "vessel" has the same
20 meaning as in s. 327.02(37). Seaports are excluded from the
21 definition.

22 Section 3. This act shall take effect July 1, 2006.
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SENATE SUMMARY

Requires an ordinance to designate the percentage or amount of an ad valorem tax deferral for recreational and commercial working waterfront properties. Requires an ordinance to include the type of public lodging establishments that may be granted an ad valorem tax deferral. Provides that there is an important state interest in recreational access to the state's navigable waters. Provides that access to navigable waters is vital to tourists and to maintaining or enhancing the economic impact of tourism. Provides that there is an important state interest in maintaining public lodging establishments. Revises the definition of the term "recreational and commercial working waterfront" to include parcels of real property that provide access for water-dependent recreational activities and certain water-dependent facilities.