By Senator Webster

9-1563-06

1	A bill to be entitled
2	An act relating to ad valorem taxation;
3	creating s. 196.1987, F.S.; providing a tax
4	exemption for property that is owned by an
5	organization that is exempt under s. 501(c)(3)
6	of the Internal Revenue Code and used for
7	displays related to biblical history and
8	biblical worship, if the property is open to
9	the public as specified and the organization
10	has received from the Internal Revenue Service
11	a written statement that such use of the
12	property does not adversely affect the
13	organization's federal exemption; authorizing
14	the separate valuation and taxation of any
15	portion of such property which is used for a
16	nonexempt purpose; providing an effective date.
17	
18	Be It Enacted by the Legislature of the State of Florida:
19	
20	Section 1. Section 196.1987, Florida Statutes, is
21	created to read:
22	196.1987 Property of exempt organization used for
23	biblical exhibits
24	(1) Any property, or portion thereof, which is owned
25	by an organization that is exempt from federal income tax
26	under s. 501(c)(3) of the Internal Revenue Code and which is
27	used to exhibit, illustrate, and interpret biblical
28	manuscripts, codices, stone tablets, or other biblical
29	archives; to provide live or recorded demonstrations,
30	explanations, reenactments, or illustrations of biblical
31	history and biblical worship; or to exhibit times, places, and

1	events of biblical history and significance is exempt from ad
2	valorem taxation to the extent of such use pursuant to s.
3	196.192(2), if:
4	(a) Such activity is open to the public and is
5	available to the public for no admission charge at least one
6	day each calendar year, subject to capacity limits; and
7	(b) The organization has received from the Internal
8	Revenue Service a written statement that the organization's
9	conduct of the activities described in this subsection does
10	not adversely affect the organization's exempt status under s.
11	501(c)(3) of the Internal Revenue Code.
12	(2) Any portion of such property which is used for
13	nonexempt purposes may be valued and placed upon the tax rolls
14	separately from any portion that is entitled to exemption
15	under this section.
16	Section 2. This act shall take effect January 1, 2007.
17	
18	***********
19	SENATE SUMMARY
20	Provides an exemption from ad valorem taxation for
21	property that is owned by an organization that is exempt under s. 501(c)(3) of the Internal Revenue Code and is
22	used for displays related to biblical history and biblical worship, if the property is open to the public
23 Internal Revenue Service a written statement that s	as specified and the organization has received from the Internal Revenue Service a written statement that such
24	use of the property does not adversely affect the organization's federal exemption. Authorizes the separate
25	valuation and taxation of any portion of such property which is used for a nonexempt purpose.
26	
27	
28	
29	
30	
31	