

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.

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19 SENATE SUMMARY

20 Provides an exemption from ad valorem taxation for
21 property that is owned by an organization that is exempt
22 under s. 501(c)(3) of the Internal Revenue Code and is
23 used for displays related to biblical history and
24 biblical worship, if the property is open to the public
25 as specified and the organization has received from the
26 Internal Revenue Service a written statement that such
27 use of the property does not adversely affect the
28 organization's federal exemption. Authorizes the separate
29 valuation and taxation of any portion of such property
30 which is used for a nonexempt purpose.
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