

1 House Joint Resolution

2 A joint resolution proposing an amendment to Section 3 of
 3 Article VII of the State Constitution to authorize
 4 property owned by a county, municipality, or special
 5 district and used or leased and operated for certain
 6 purposes to be exempt from taxation as provided by general
 7 law.

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 9 Be It Resolved by the Legislature of the State of Florida:

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 11 That the following amendment to Section 3 of Article VII of
 12 the State Constitution is agreed to and shall be submitted to
 13 the electors of this state for approval or rejection at the next
 14 general election or at an earlier special election specifically
 15 authorized by law for that purpose:

16 ARTICLE VII

17 FINANCE AND TAXATION

18 SECTION 3. Taxes; exemptions.--

19 (a) All property owned by a municipality and used
 20 exclusively by it for municipal or public purposes shall be
 21 exempt from taxation. Any property owned by a county,
 22 municipality, or special district and used by it or leased and
 23 operated for governmental-governmental or governmental-
 24 proprietary purposes may be exempted from taxation as provided
 25 by general law. A municipality, owning property outside the
 26 municipality, may be required by general law to make payment to
 27 the taxing unit in which the property is located. Such portions
 28 of property as are used predominantly for educational, literary,

29 scientific, religious or charitable purposes may be exempted by
30 general law from taxation.

31 (b) There shall be exempt from taxation, cumulatively, to
32 every head of a family residing in this state, household goods
33 and personal effects to the value fixed by general law, not less
34 than one thousand dollars, and to every widow or widower or
35 person who is blind or totally and permanently disabled,
36 property to the value fixed by general law not less than five
37 hundred dollars.

38 (c) Any county or municipality may, for the purpose of its
39 respective tax levy and subject to the provisions of this
40 subsection and general law, grant community and economic
41 development ad valorem tax exemptions to new businesses and
42 expansions of existing businesses, as defined by general law.
43 Such an exemption may be granted only by ordinance of the county
44 or municipality, and only after the electors of the county or
45 municipality voting on such question in a referendum authorize
46 the county or municipality to adopt such ordinances. An
47 exemption so granted shall apply to improvements to real
48 property made by or for the use of a new business and
49 improvements to real property related to the expansion of an
50 existing business and shall also apply to tangible personal
51 property of such new business and tangible personal property
52 related to the expansion of an existing business. The amount or
53 limits of the amount of such exemption shall be specified by
54 general law. The period of time for which such exemption may be
55 granted to a new business or expansion of an existing business
56 shall be determined by general law. The authority to grant such

57 exemption shall expire ten years from the date of approval by
 58 the electors of the county or municipality, and may be renewable
 59 by referendum as provided by general law.

60 (d) By general law and subject to conditions specified
 61 therein, there may be granted an ad valorem tax exemption to a
 62 renewable energy source device and to real property on which
 63 such device is installed and operated, to the value fixed by
 64 general law not to exceed the original cost of the device, and
 65 for the period of time fixed by general law not to exceed ten
 66 years.

67 (e) Any county or municipality may, for the purpose of its
 68 respective tax levy and subject to the provisions of this
 69 subsection and general law, grant historic preservation ad
 70 valorem tax exemptions to owners of historic properties. This
 71 exemption may be granted only by ordinance of the county or
 72 municipality. The amount or limits of the amount of this
 73 exemption and the requirements for eligible properties must be
 74 specified by general law. The period of time for which this
 75 exemption may be granted to a property owner shall be determined
 76 by general law.

77 BE IT FURTHER RESOLVED that the following statement be
 78 placed on the ballot:

79 CONSTITUTIONAL AMENDMENT

80 ARTICLE VII, SECTION 3

81 PROPERTY TAX EXEMPTIONS.--Proposing an amendment to the
 82 State Constitution to authorize property owned by a county,
 83 municipality, or special district and used by it or leased and
 84 operated for governmental-governmental or governmental-

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85 | proprietary purposes to be exempt from taxation as provided by
86 | general law.