

CHAMBER ACTION

1 The Local Government Council recommends the following:

2  
3 **Council/Committee Substitute**

4 Remove the entire bill and insert:

5 House Joint Resolution

6 A joint resolution proposing an amendment to Section 3 of  
7 Article VII of the State Constitution to exempt from  
8 taxation property owned by a municipality and used  
9 exclusively for governmental purposes and to authorize all  
10 property owned by a municipality not otherwise exempt from  
11 taxation or by a special district and used or leased and  
12 operated for certain purposes to be exempted from taxation  
13 as provided by general law.

14  
15 Be It Resolved by the Legislature of the State of Florida:

16  
17 That the following amendment to Section 3 of Article VII of  
18 the State Constitution is agreed to and shall be submitted to  
19 the electors of this state for approval or rejection at the next  
20 general election or at an earlier special election specifically  
21 authorized by law for that purpose:

22 ARTICLE VII

23 FINANCE AND TAXATION

24 SECTION 3. Taxes; exemptions.--

25 (a) All property owned by a municipality and used  
 26 exclusively by it for governmental, municipal, or public  
 27 purposes shall be exempt from taxation. All property owned by a  
 28 municipality not otherwise exempt from taxation or by a special  
 29 district and used for airport, seaport, or public purposes, as  
 30 defined by general law, and other uses that are incidental  
 31 thereto, may be exempted from taxation as provided by general  
 32 law. A municipality, owning property outside the municipality,  
 33 may be required by general law to make payment to the taxing  
 34 unit in which the property is located. Such portions of property  
 35 as are used predominantly for educational, literary, scientific,  
 36 religious or charitable purposes may be exempted by general law  
 37 from taxation.

38 (b) There shall be exempt from taxation, cumulatively, to  
 39 every head of a family residing in this state, household goods  
 40 and personal effects to the value fixed by general law, not less  
 41 than one thousand dollars, and to every widow or widower or  
 42 person who is blind or totally and permanently disabled,  
 43 property to the value fixed by general law not less than five  
 44 hundred dollars.

45 (c) Any county or municipality may, for the purpose of its  
 46 respective tax levy and subject to the provisions of this  
 47 subsection and general law, grant community and economic  
 48 development ad valorem tax exemptions to new businesses and  
 49 expansions of existing businesses, as defined by general law.  
 50 Such an exemption may be granted only by ordinance of the county  
 51 or municipality, and only after the electors of the county or

HJR 443

2006  
CS

52 municipality voting on such question in a referendum authorize  
53 the county or municipality to adopt such ordinances. An  
54 exemption so granted shall apply to improvements to real  
55 property made by or for the use of a new business and  
56 improvements to real property related to the expansion of an  
57 existing business and shall also apply to tangible personal  
58 property of such new business and tangible personal property  
59 related to the expansion of an existing business. The amount or  
60 limits of the amount of such exemption shall be specified by  
61 general law. The period of time for which such exemption may be  
62 granted to a new business or expansion of an existing business  
63 shall be determined by general law. The authority to grant such  
64 exemption shall expire ten years from the date of approval by  
65 the electors of the county or municipality, and may be renewable  
66 by referendum as provided by general law.

67 (d) By general law and subject to conditions specified  
68 therein, there may be granted an ad valorem tax exemption to a  
69 renewable energy source device and to real property on which  
70 such device is installed and operated, to the value fixed by  
71 general law not to exceed the original cost of the device, and  
72 for the period of time fixed by general law not to exceed ten  
73 years.

74 (e) Any county or municipality may, for the purpose of its  
75 respective tax levy and subject to the provisions of this  
76 subsection and general law, grant historic preservation ad  
77 valorem tax exemptions to owners of historic properties. This  
78 exemption may be granted only by ordinance of the county or  
79 municipality. The amount or limits of the amount of this

HJR 443

2006  
CS

80 exemption and the requirements for eligible properties must be  
81 specified by general law. The period of time for which this  
82 exemption may be granted to a property owner shall be determined  
83 by general law.

84 BE IT FURTHER RESOLVED that the following statement be  
85 placed on the ballot:

86 CONSTITUTIONAL AMENDMENT

87 ARTICLE VII, SECTION 3

88 PROPERTY TAX EXEMPTIONS.--Proposing an amendment to the  
89 State Constitution to exempt from taxation property owned by a  
90 municipality and used by the municipality exclusively for  
91 governmental purposes and to authorize all property owned by a  
92 municipality not otherwise exempt from taxation or by a special  
93 district and used for airport, seaport, or public purposes and  
94 other uses that are incidental to such purposes to be exempted  
95 from taxation as provided by general law.