

1 A bill to be entitled
 2 An act relating to property tax exemptions; creating s.
 3 196.1987, F.S.; exempting from ad valorem taxation certain
 4 property owned by an organization exempt from federal
 5 income taxes and used to display aspects of Biblical
 6 history; providing limitations; providing an effective
 7 date.

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

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 11 Section 1. Section 196.1987, Florida Statutes, is created
 12 to read:

13 196.1987 Biblical history display property exemption.--The
 14 use of property owned by an organization exempt from federal
 15 income tax under s. 501(c)(3) of the Internal Revenue Code to
 16 exhibit, illustrate, and interpret Biblical manuscripts,
 17 codices, stone tablets, and other Biblical archives; provide
 18 live and recorded demonstrations, explanations, reenactments,
 19 and illustrations of Biblical history and Biblical worship; and
 20 exhibit times, places, and events of Biblical history and
 21 significance, when such activity is open to the public and is
 22 available to the public for no admission charge at least 1 day
 23 each calendar year, subject to capacity limits, and when such
 24 organization has received written correspondence from the
 25 Internal Revenue Service stating that the conduct of the
 26 organization's activities does not adversely affect the
 27 organization's exempt status under s. 501(c)(3) of the Internal
 28 Revenue Code, constitutes religious use of such property, which

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29 is hereby defined as property within the purview of s. 3(a),
30 Art. VII of the State Constitution and is exempt from ad valorem
31 taxation to the extent of such use pursuant to s. 196.192(2).
32 Any portion of such property used for nonexempt purposes may be
33 valued and placed upon the tax rolls separately from any portion
34 entitled to exemption pursuant to this section.

35 Section 2. This act shall take effect July 1, 2006.