

By Senator Baker

20-2474-07

See CS/HJR 7095

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Senate Joint Resolution

A joint resolution proposing an amendment to Section 3 of Article VII of the State Constitution to provide certain members of the military a credit for property taxes paid on homestead property.

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

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

ARTICLE VII

FINANCE AND TAXATION

SECTION 3. Taxes; exemptions; credits.--

(a) All property owned by a municipality and used exclusively by it for municipal or public purposes shall be exempt from taxation. A municipality, owning property outside the municipality, may be required by general law to make payment to the taxing unit in which the property is located. Such portions of property as are used predominantly for educational, literary, scientific, religious or charitable purposes may be exempted by general law from taxation.

(b) There shall be exempt from taxation, cumulatively, to every head of a family residing in this state, household goods and personal effects to the value fixed by general law, not less than one thousand dollars, and to every widow or widower or person who is blind or totally and permanently

1 disabled, property to the value fixed by general law not less
2 than five hundred dollars.

3 (c) Any county or municipality may, for the purpose of
4 its respective tax levy and subject to the provisions of this
5 subsection and general law, grant community and economic
6 development ad valorem tax exemptions to new businesses and
7 expansions of existing businesses, as defined by general law.
8 Such an exemption may be granted only by ordinance of the
9 county or municipality, and only after the electors of the
10 county or municipality voting on such question in a referendum
11 authorize the county or municipality to adopt such ordinances.
12 An exemption so granted shall apply to improvements to real
13 property made by or for the use of a new business and
14 improvements to real property related to the expansion of an
15 existing business and shall also apply to tangible personal
16 property of such new business and tangible personal property
17 related to the expansion of an existing business. The amount
18 or limits of the amount of such exemption shall be specified
19 by general law. The period of time for which such exemption
20 may be granted to a new business or expansion of an existing
21 business shall be determined by general law. The authority to
22 grant such exemption shall expire ten years from the date of
23 approval by the electors of the county or municipality, and
24 may be renewable by referendum as provided by general law.

25 (d) By general law and subject to conditions specified
26 therein, there may be granted an ad valorem tax exemption to a
27 renewable energy source device and to real property on which
28 such device is installed and operated, to the value fixed by
29 general law not to exceed the original cost of the device, and
30 for the period of time fixed by general law not to exceed ten
31 years.

1 (e) Any county or municipality may, for the purpose of
2 its respective tax levy and subject to the provisions of this
3 subsection and general law, grant historic preservation ad
4 valorem tax exemptions to owners of historic properties. This
5 exemption may be granted only by ordinance of the county or
6 municipality. The amount or limits of the amount of this
7 exemption and the requirements for eligible properties must be
8 specified by general law. The period of time for which this
9 exemption may be granted to a property owner shall be
10 determined by general law.

11 (f) By general law and subject to definitions,
12 conditions, and procedures specified therein, each person who
13 is a member of the United States military, the military
14 reserves, or the Florida National Guard and who has received
15 the homestead exemption provided in Section 6(a) of this
16 Article at the time he or she is deployed on active duty
17 outside the continental United States, Alaska, or Hawaii shall
18 receive a credit for property taxes paid on the person's
19 homestead property based upon the number of days in a calendar
20 year that the person is deployed on active duty outside the
21 continental United States, Alaska, or Hawaii in support of
22 military operations designated by the legislature. Future ad
23 valorem taxes owed on the person's homestead property shall be
24 reduced by the amount of the credit until the credit is
25 exhausted.

26 BE IT FURTHER RESOLVED that the following statement be
27 placed on the ballot:

28 CONSTITUTIONAL AMENDMENT

29 ARTICLE VII, SECTION 3

30 FUTURE HOMESTEAD AD VALOREM TAX CREDIT FOR DEPLOYED
31 MILITARY PERSONNEL.--Proposing an amendment to the State

1 Constitution to authorize as provided by general law a credit
2 for property taxes paid on homestead property owned by each
3 person who is a member of the United States military, the
4 military reserves, or the Florida National Guard and who has
5 received the homestead exemption provided in s. 6(a), Art. VII
6 of the State Constitution at the time he or she is deployed on
7 active duty outside the continental United States, Alaska, or
8 Hawaii, based upon the number of days in a calendar year that
9 the person is deployed on active duty outside the continental
10 United States, Alaska, or Hawaii in support of military
11 operations designated by the Legislature, and provide for
12 reduction of future ad valorem taxes on such homestead
13 property by the amount of any credit remaining.

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