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House 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

29 | person who is blind or totally and permanently disabled,  
30 | property to the value fixed by general law not less than five  
31 | hundred dollars.

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

54 |       (d) By general law and subject to conditions specified  
55 | therein, there may be granted an ad valorem tax exemption to a  
56 | renewable energy source device and to real property on which

57 such device is installed and operated, to the value fixed by  
58 general law not to exceed the original cost of the device, and  
59 for the period of time fixed by general law not to exceed ten  
60 years.

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

71 (f) By general law and subject to definitions, conditions,  
72 and procedures specified therein, each person who is a member of  
73 the United States military, the military reserves, or the  
74 Florida National Guard and who has received the homestead  
75 exemption provided in Section 6(a) of this Article at the time  
76 he or she is deployed on active duty outside the continental  
77 United States, Alaska, or Hawaii shall receive a credit for  
78 property taxes paid on the person's homestead property based  
79 upon the number of days in a calendar year that the person is  
80 deployed on active duty outside the continental United States,  
81 Alaska, or Hawaii in support of military operations designated  
82 by the legislature. Future ad valorem taxes owed on the person's  
83 homestead property shall be reduced by the amount of the credit  
84 until the credit is exhausted.

CS/HJR 7095

2007

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

87 CONSTITUTIONAL AMENDMENT

88 ARTICLE VII, SECTION 3

89 FUTURE HOMESTEAD AD VALOREM TAX CREDIT FOR DEPLOYED  
90 MILITARY PERSONNEL.--Proposing an amendment to the State  
91 Constitution to authorize as provided by general law a credit  
92 for property taxes paid on homestead property owned by each  
93 person who is a member of the United States military, the  
94 military reserves, or the Florida National Guard and who has  
95 received the homestead exemption provided in s. 6(a), Art. VII  
96 of the State Constitution at the time he or she is deployed on  
97 active duty outside the continental United States, Alaska, or  
98 Hawaii, based upon the number of days in a calendar year that  
99 the person is deployed on active duty outside the continental  
100 United States, Alaska, or Hawaii in support of military  
101 operations designated by the Legislature, and provide for  
102 reduction of future ad valorem taxes on such homestead property  
103 by the amount of any credit remaining.