

By Senator Baker

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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 and to apply the credit against future ad valorem taxes on the 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

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

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

55 | (d) By general law and subject to conditions specified
56 | therein, there may be granted an ad valorem tax exemption to a
57 | renewable energy source device and to real property on which such
58 | device is installed and operated, to the value fixed by general

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59 law not to exceed the original cost of the device, and for the
60 period of time fixed by general law not to exceed ten 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 conditions specified
72 therein, twenty-five thousand dollars of the assessed value of
73 property subject to tangible personal property tax shall be
74 exempt from ad valorem taxation.

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

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88 BE IT FURTHER RESOLVED that the following statement be
89 placed on the ballot:

90 CONSTITUTIONAL AMENDMENT

91 ARTICLE VII, SECTION 3

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