

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 and 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

29 | than one thousand dollars, and to every widow or widower or  
 30 | person who is blind or totally and permanently disabled,  
 31 | property to the value fixed by general law not less than five  
 32 | hundred 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  
 42 | exemption so granted shall apply to improvements to real  
 43 | property made by or for the use of a new business and  
 44 | improvements to real property related to the expansion of an  
 45 | existing business and shall also apply to tangible personal  
 46 | property of such new business and tangible personal property  
 47 | related to the expansion of an existing business. The amount or  
 48 | limits of the amount of such exemption shall be specified by  
 49 | general law. The period of time for which such exemption may be  
 50 | granted to a new business or expansion of an existing business  
 51 | shall be determined by general law. The authority to grant such  
 52 | exemption shall expire ten years from the date of approval by  
 53 | the electors of the county or municipality, and may be renewable  
 54 | by referendum as provided by 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  
 58 such device is installed and operated, to the value fixed by  
 59 general law not to exceed the original cost of the device, and  
 60 for the period of time fixed by general law not to exceed ten  
 61 years.

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

72 (f) By general law and subject to conditions specified  
 73 therein, twenty-five thousand dollars of the assessed value of  
 74 property subject to tangible personal property tax shall be  
 75 exempt from ad valorem taxation.

76 (g) By general law and subject to definitions, conditions,  
 77 and procedures specified therein, each person who is a member of  
 78 the United States military or military reserves or the Florida  
 79 National Guard and who has received the homestead exemption  
 80 provided in subsection (a) of section 6 of this article at the  
 81 time he or she is deployed on active duty outside the  
 82 continental United States, Alaska, or Hawaii shall receive a  
 83 credit for property taxes paid on the person's homestead  
 84 property based upon the number of days in a calendar year the

85 person is deployed on active duty outside the continental United  
 86 States, Alaska, or Hawaii in support of military operations  
 87 designated by the legislature. Future ad valorem taxes owed on  
 88 the person's homestead property shall be reduced by the amount  
 89 of the credit until the credit is exhausted.

90 BE IT FURTHER RESOLVED that the following statement be  
 91 placed on the ballot:

92 CONSTITUTIONAL AMENDMENT

93 ARTICLE VII, SECTION 3

94 HOMESTEAD AD VALOREM TAX CREDIT FOR DEPLOYED MILITARY

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