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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 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, the United
 79 States Coast Guard or its reserves, or the Florida National
 80 Guard and who has received the homestead exemption provided in
 81 subsection (a) of section 6 of this article at the time he or
 82 she is deployed on active duty outside the continental United
 83 States, Alaska, or Hawaii shall receive a credit for property
 84 taxes paid on the person's homestead property based upon the

CS/HJR 7003

2008

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

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

93 CONSTITUTIONAL AMENDMENT

94 ARTICLE VII, SECTION 3

95 HOMESTEAD AD VALOREM TAX CREDIT FOR DEPLOYED MILITARY

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