



532228

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
04/01/2009	.	
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The Committee on Finance and Tax (Bennett) recommended the following:

**Senate Amendment (with title amendment)**

Delete everything after the resolving clause  
and insert:

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



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FINANCE AND TAXATION

SECTION 3. Taxes; exemptions.—

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

(c) Any county or municipality may, for the purpose of its respective tax levy and subject to the provisions of this subsection and general law, grant community and economic development ad valorem tax exemptions to new businesses and expansions of existing businesses, as defined by general law. Such an exemption may be granted only by ordinance of the county or municipality, and only after the electors of the county or municipality voting on such question in a referendum authorize the county or municipality to adopt such ordinances. An exemption so granted shall apply to improvements to real property made by or for the use of a new business and improvements to real property related to the expansion of an



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41 existing business and shall also apply to tangible personal  
42 property of such new business and tangible personal property  
43 related to the expansion of an existing business. The amount or  
44 limits of the amount of such exemption shall be specified by  
45 general law. The period of time for which such exemption may be  
46 granted to a new business or expansion of an existing business  
47 shall be determined by general law. The authority to grant such  
48 exemption shall expire ten years from the date of approval by  
49 the electors of the county or municipality, and may be renewable  
50 by referendum as provided by general law.

51 (d) Any county or municipality may, for the purpose of its  
52 respective tax levy and subject to the provisions of this  
53 subsection and general law, grant historic preservation ad  
54 valorem tax exemptions to owners of historic properties. This  
55 exemption may be granted only by ordinance of the county or  
56 municipality. The amount or limits of the amount of this  
57 exemption and the requirements for eligible properties must be  
58 specified by general law. The period of time for which this  
59 exemption may be granted to a property owner shall be determined  
60 by general law.

61 (e) By general law and subject to conditions specified  
62 therein, twenty-five thousand dollars of the assessed value of  
63 property subject to tangible personal property tax shall be  
64 exempt from ad valorem taxation.

65 (f) There shall be granted an ad valorem tax exemption for  
66 real property dedicated in perpetuity for conservation purposes,  
67 including real property encumbered by perpetual conservation  
68 easements or by other perpetual conservation protections, as  
69 defined by general law.



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70       (g) By general law and subject to the conditions specified  
71 therein, each person who receives a homestead exemption as  
72 provided in section 6 of this article; who was a member of the  
73 United States military or military reserves, the United States  
74 Coast Guard or its reserves, or the Florida National Guard; and  
75 who was deployed during the preceding calendar year on active  
76 duty outside the continental United States, Alaska, or Hawaii in  
77 support of military operations that are designated by the  
78 legislature shall receive an additional exemption equal to a  
79 percentage of the taxable value of his or her homestead  
80 property. The applicable percentage shall be calculated as the  
81 number of days during the preceding calendar year the person was  
82 deployed on active duty outside the continental United States,  
83 Alaska, or Hawaii in support of military operations that are  
84 designated by the legislature divided by the number of days in  
85 that year.

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

88                               CONSTITUTIONAL AMENDMENT

89                               ARTICLE VII, SECTION 3

90       HOMESTEAD AD VALOREM TAX CREDIT FOR DEPLOYED MILITARY  
91 PERSONNEL.—This proposed amendment to the State Constitution  
92 requires the Legislature to provide an additional property tax  
93 exemption for members of the United States military or its  
94 reserves, the United States Coast Guard or its reserves, or the  
95 Florida National Guard who receive a homestead exemption and  
96 were deployed in the previous year on active duty outside the  
97 continental United States, Alaska, or Hawaii in support of  
98 military operations that are designated by the Legislature. The



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99 exempt amount will be based upon the number of days in the  
100 previous calendar year that the person was deployed on active  
101 duty outside the continental United States, Alaska, or Hawaii in  
102 support of military operations that are designated by the  
103 Legislature.

104  
105 ===== T I T L E A M E N D M E N T =====

106 And the title is amended as follows:

107  
108 Delete everything before the resolving clause  
109 and insert:

110 Senate Joint Resolution

111 A joint resolution proposing an amendment to Section 3  
112 of Article VII of the State Constitution to provide an  
113 additional property tax exemption for members of the  
114 military who receive a homestead exemption and who  
115 were deployed outside the United States during the  
116 preceding year.