



653694

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
04/21/2009	.	
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The Policy and Steering Committee on Ways and Means (Baker) recommended the following:

**Senate Amendment (with title amendment)**

Delete lines 11 - 94  
and insert:

That the following amendment to Section 3 of Article VII and the creation of a new section in Article XII 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:



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ARTICLE VII

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



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

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

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

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



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70 defined by general law.

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

87 ARTICLE XII

88 SCHEDULE

89 Additional ad valorem tax exemption for members of the  
90 United States military or military reserves, the United States  
91 Coast Guard or its reserves, or the Florida National Guard  
92 deployed on active duty outside of the United States.-The  
93 amendment to Section 3 of Article VII providing for an  
94 additional ad valorem tax exemption for members of the United  
95 States military or military reserves, the United States Coast  
96 Guard or its reserves, or the Florida National Guard deployed on  
97 active duty outside of the United States in support of certain  
98 military operations and this section shall take effect January



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99 1, 2011.

100 BE IT FURTHER RESOLVED that the following statement be  
101 placed on the ballot:

102 CONSTITUTIONAL AMENDMENT

103 ARTICLE VII, SECTION 3

104 ARTICLE XII

105

106 ===== T I T L E A M E N D M E N T =====

107 And the title is amended as follows:

108 Delete lines 3 - 7

109 and insert:

110 of Article VII and the creation of a new section in  
111 Article XII of the State Constitution to provide an  
112 additional property tax exemption for members of the  
113 military who receive a homestead exemption and who  
114 were deployed outside the United States during the  
115 preceding year.