

By Senator Gardiner

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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 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

9-01484-09

20091302__

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

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

56 (d) Any county or municipality may, for the purpose of its
57 respective tax levy and subject to the provisions of this
58 subsection and general law, grant historic preservation ad

9-01484-09

20091302__

59 valorem tax exemptions to owners of historic properties. This
60 exemption may be granted only by ordinance of the county or
61 municipality. The amount or limits of the amount of this
62 exemption and the requirements for eligible properties must be
63 specified by general law. The period of time for which this
64 exemption may be granted to a property owner shall be determined
65 by general law.

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

70 (f) There shall be granted an ad valorem tax exemption for
71 real property dedicated in perpetuity for conservation purposes,
72 including real property encumbered by perpetual conservation
73 easements or by other perpetual conservation protections, as
74 defined by general law.

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, the United
78 States Coast Guard or its reserves, or the Florida National
79 Guard and who has received the homestead exemption provided in
80 section 6 of this article at the time he or she is deployed on
81 active duty outside the continental United States, Alaska, or
82 Hawaii shall receive a credit for property taxes paid on the
83 person's homestead property based upon the number of days in a
84 calendar year the person is deployed on active duty outside the
85 continental United States, Alaska, or Hawaii in support of
86 military operations that are designated by the legislature.
87 Future ad valorem taxes owed on the person's homestead property

9-01484-09

20091302__

88 shall be reduced by the amount of the credit until the credit is
89 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.—This proposed amendment to the State Constitution
96 permits the Legislature to provide a tax credit by law to
97 members of the United States military or its reserves, the
98 United States Coast Guard or its reserves, or the Florida
99 National Guard who received the homestead exemption at the time
100 they are deployed on active duty outside the continental United
101 States, Alaska, or Hawaii. The credit will be based upon the
102 number of days in a calendar year that the person is deployed on
103 active duty outside the continental United States, Alaska, or
104 Hawaii in support of military operations that are designated by
105 the Legislature. The credit will reduce future ad valorem taxes
106 on the person's homestead property.