

By the Committee on Finance and Tax; and Senators Gardiner, Deutch, and Baker

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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 an additional property tax exemption for members of the military who receive a homestead exemption and who were deployed outside the United States during the preceding year.

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.—

(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

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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

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

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88 Alaska, or Hawaii in support of military operations that are  
89 designated by the legislature divided by the number of days in  
90 that year.

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 EXEMPTION FOR DEPLOYED MILITARY  
96 PERSONNEL.—This proposed amendment to the State Constitution  
97 requires the Legislature to provide an additional property tax  
98 exemption for members of the United States military or its  
99 reserves, the United States Coast Guard or its reserves, or the  
100 Florida National Guard who receive a homestead exemption and  
101 were deployed in the previous year on active duty outside the  
102 continental United States, Alaska, or Hawaii in support of  
103 military operations that are designated by the Legislature. The  
104 exempt amount will be based upon the number of days in the  
105 previous calendar year that the person was deployed on active  
106 duty outside the continental United States, Alaska, or Hawaii in  
107 support of military operations that are designated by the  
108 Legislature.