

By the Policy and Steering Committee on Ways and Means; the Committee on Finance and Tax; and Senators Gardiner, Deutch, Baker, and Gaetz

576-05872-09

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Senate Joint Resolution

A joint resolution proposing an amendment to Section 3 of Article VII and the creation of a new section in Article XII 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 and the creation of a new section in Article XII of the State Constitution are 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

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30 every head of a family residing in this state, household goods
31 and personal effects to the value fixed by general law, not less
32 than one thousand dollars, and to every widow or widower or
33 person who is blind or totally and permanently disabled,
34 property to the value fixed by general law not less than five
35 hundred dollars.

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

58 (d) Any county or municipality may, for the purpose of its

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

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

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

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

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88 number of days during the preceding calendar year the person was
 89 deployed on active duty outside the continental United States,
 90 Alaska, or Hawaii in support of military operations that are
 91 designated by the legislature divided by the number of days in
 92 that year.

93 ARTICLE XII

94 SCHEDULE

95 Additional ad valorem tax exemption for members of the
 96 United States military or military reserves, the United States
 97 Coast Guard or its reserves, or the Florida National Guard
 98 deployed on active duty outside of the United States.—The
 99 amendment to Section 3 of Article VII providing for an
 100 additional ad valorem tax exemption for members of the United
 101 States military or military reserves, the United States Coast
 102 Guard or its reserves, or the Florida National Guard deployed on
 103 active duty outside the United States in support of certain
 104 military operations and this section shall take effect January
 105 1, 2011.

106 BE IT FURTHER RESOLVED that the following statement be
 107 placed on the ballot:

108 CONSTITUTIONAL AMENDMENTS

109 ARTICLE VII, SECTION 3

110 ARTICLE XII

111 HOMESTEAD AD VALOREM TAX EXEMPTION FOR DEPLOYED MILITARY
 112 PERSONNEL.—This proposed amendment to the State Constitution
 113 requires the Legislature to provide an additional property tax
 114 exemption for members of the United States military or its
 115 reserves, the United States Coast Guard or its reserves, or the
 116 Florida National Guard who receive a homestead exemption and

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117 were deployed in the previous year on active duty outside the
118 continental United States, Alaska, or Hawaii in support of
119 military operations that are designated by the Legislature. The
120 exempt amount will be based upon the number of days in the
121 previous calendar year that the person was deployed on active
122 duty outside the continental United States, Alaska, or Hawaii in
123 support of military operations that are designated by the
124 Legislature.