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House 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

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

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

55 |       (d) Any county or municipality may, for the purpose of its  
 56 | respective tax levy and subject to the provisions of this

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

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

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

74 (g) By general law and subject to definitions, conditions,  
 75 and procedures specified therein, each person who is a member of  
 76 the United States military or military reserves, the United  
 77 States Coast Guard or its reserves, or the Florida National  
 78 Guard and who has received the homestead exemption provided in  
 79 section 6 of this article at the time he or she is deployed on  
 80 active duty outside the continental United States, Alaska, or  
 81 Hawaii shall receive a credit for property taxes paid on the  
 82 person's homestead property based upon the number of days in a  
 83 calendar year the person is deployed on active duty outside the  
 84 continental United States, Alaska, or Hawaii in support of

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85 military operations that are designated by the legislature.  
86 Future ad valorem taxes owed on the person's homestead property  
87 shall be reduced by the amount of the credit until the credit is  
88 exhausted.

89 BE IT FURTHER RESOLVED that the following statement be  
90 placed on the ballot:

91 CONSTITUTIONAL AMENDMENT

92 ARTICLE VII, SECTION 3

93 HOMESTEAD AD VALOREM TAX CREDIT FOR DEPLOYED MILITARY  
94 PERSONNEL.--Proposing an amendment to the State Constitution to  
95 authorize the Legislature to provide a tax credit by law to  
96 members of the United States military or its reserves, the  
97 United States Coast Guard or its reserves, or the Florida  
98 National Guard who received the homestead exemption at the time  
99 they were deployed on active duty outside the continental United  
100 States, Alaska, or Hawaii. The credit will be based upon the  
101 number of days in a calendar year that the person is deployed on  
102 active duty outside the continental United States, Alaska, or  
103 Hawaii in support of military operations that are designated by  
104 the Legislature. The credit will reduce future ad valorem taxes  
105 on the person's homestead property until the amount of the  
106 credit is exhausted.