

House Joint Resolution

A joint resolution proposing an amendment to Section 3 of Article VII and the creation of Section 31 of Article XII of the State Constitution to provide an additional homestead property tax exemption for members of the military who receive a homestead exemption and were deployed on active duty outside the United States during the preceding year and provide an effective date.

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 Section 31 of 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.

29 (b) There shall be exempt from taxation, cumulatively, to  
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  
 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 designated by the legislature

85 shall receive an additional exemption equal to a percentage of  
 86 the taxable value of his or her homestead property. The  
 87 applicable percentage shall be calculated as the number of days  
 88 during the preceding calendar year the person was deployed on  
 89 active duty outside the continental United States, Alaska, or  
 90 Hawaii in support of military operations designated by the  
 91 legislature divided by the number of days in that year.

92 ARTICLE XII

93 SCHEDULE

94 SECTION 31. Additional ad valorem tax exemption for  
 95 certain members of the armed forces deployed on active duty  
 96 outside of the United States.--The amendment to Section 3 of  
 97 Article VII providing for an additional ad valorem tax exemption  
 98 for members of the United States military or military reserves,  
 99 the United States Coast Guard or its reserves, or the Florida  
 100 National Guard deployed on active duty outside of the United  
 101 States in support of military operations designated by the  
 102 legislature and this section shall take effect January 1, 2011.

103 BE IT FURTHER RESOLVED that the following statement be  
 104 placed on the ballot:

105 CONSTITUTIONAL AMENDMENT

106 ARTICLE VII, SECTION 3

107 ARTICLE XII, SECTION 31

108 HOMESTEAD AD VALOREM TAX CREDIT FOR DEPLOYED MILITARY  
 109 PERSONNEL.--Proposing an amendment to the State Constitution to  
 110 require the Legislature to provide an additional homestead  
 111 property tax exemption by law for members of the United States  
 112 military or military reserves, the United States Coast Guard or

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113 | its reserves, or the Florida National Guard who receive a  
114 | homestead exemption and were deployed in the previous year on  
115 | active duty outside the continental United States, Alaska, or  
116 | Hawaii in support of military operations designated by the  
117 | Legislature. The exempt amount will be based upon the number of  
118 | days in the previous calendar year that the person was deployed  
119 | on active duty outside the continental United States, Alaska, or  
120 | Hawaii in support of military operations designated by the  
121 | Legislature. The amendment is scheduled to take effect January  
122 | 1, 2011.