

Amendment No.

CHAMBER ACTION

Senate

House

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1 Representative Eisnaugle offered the following:

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3 **Amendment (with ballot and title amendments)**

4 Remove lines 74-118 and insert:

5 tangible personal property is subject to tangible personal
6 property tax shall be exempt from ad valorem taxation. Tangible
7 personal property is also exempt from ad valorem taxation if the
8 assessed value of such property is greater than twenty-five
9 thousand dollars but less than fifty thousand dollars.

10 (2) A county or municipality may, for the purposes of its
11 respective tax levy, provide additional tangible personal
12 property tax exemptions by ordinance, subject to this subsection
13 and as provided in general law.

14 (f) There shall be granted an ad valorem tax exemption for
15 real property dedicated in perpetuity for conservation purposes,
16 including real property encumbered by perpetual conservation

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17 easements or by other perpetual conservation protections, as
18 defined by general law.

19 (g) By general law and subject to the conditions specified
20 therein, each person who receives a homestead exemption as
21 provided in section 6 of this article; who was a member of the
22 United States military or military reserves, the United States
23 Coast Guard or its reserves, or the Florida National Guard; and
24 who was deployed during the preceding calendar year on active
25 duty outside the continental United States, Alaska, or Hawaii in
26 support of military operations designated by the legislature
27 shall receive an additional exemption equal to a percentage of
28 the taxable value of his or her homestead property. The
29 applicable percentage shall be calculated as the number of days
30 during the preceding calendar year the person was deployed on
31 active duty outside the continental United States, Alaska, or
32 Hawaii in support of military operations designated by the
33 legislature divided by the number of days in that year.

34 ARTICLE XII

35 SCHEDULE

36 SECTION 32. Tangible personal property; ad valorem tax
37 exemption.—The amendment to Section 3 of Article VII providing
38 that property is exempt from tangible personal property tax if
39 the assessed value of such property is greater than twenty-five
40 thousand dollars but less than fifty thousand dollars shall take
41 effect January 1, 2013, and applies to assessments for tax years
42 beginning on or after January 1, 2013.

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B A L L O T A M E N D M E N T

Remove lines 124-144 and insert:

TANGIBLE PERSONAL PROPERTY TAX EXEMPTION.—Proposing an amendment to the State Constitution to:

(1) Provide an exemption from ad valorem taxes levied by counties, municipalities, school districts, and other local governments on tangible personal property if the assessed value of an owner's tangible personal property is greater than \$25,000 but less than \$50,000. This new exemption, if approved by the voters, will take effect on January 1, 2013, and apply to the 2013 tax roll and subsequent tax rolls.

(2) Authorize a county or municipality for the purpose of its respective levy, and as provided by general law, to provide tangible personal property tax exemptions by ordinance. This is in addition to other statewide tangible personal property tax exemptions provided by the Constitution and this amendment.

T I T L E A M E N D M E N T

Remove lines 5-13 and insert:

additional exemption from ad valorem taxes on tangible personal property valued at more than \$25,000 but less than \$50,000, to authorize a county or municipality to provide an additional exemption from ad valorem

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73 taxation for tangible personal property by ordinance
74 as provided by general law, and to provide an
75 effective date.