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CS/HJR 1003, Engrossed 1

2012 Legislature

House Joint Resolution

A joint resolution proposing an amendment to Section 3 of Article VII and the creation of Section 32 of Article XII of the State Constitution to provide an 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 taxation for tangible personal property by ordinance as provided by general law, and to 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 32 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:

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,

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29 literary, scientific, religious or charitable purposes may be  
30 exempted by general law from taxation.

31 (b) There shall be exempt from taxation, cumulatively, to  
32 every head of a family residing in this state, household goods  
33 and personal effects to the value fixed by general law, not less  
34 than one thousand dollars, and to every widow or widower or  
35 person who is blind or totally and permanently disabled,  
36 property to the value fixed by general law not less than five  
37 hundred dollars.

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

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57 exemption shall expire ten years from the date of approval by  
 58 the electors of the county or municipality, and may be renewable  
 59 by referendum as provided by general law.

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

70 (e) (1) By general law and subject to conditions specified  
 71 therein, twenty-five thousand dollars of the assessed value of  
 72 tangible personal property is subject to tangible personal  
 73 property tax shall be exempt from ad valorem taxation. Tangible  
 74 personal property is also exempt from ad valorem taxation if the  
 75 assessed value of such property is greater than twenty-five  
 76 thousand dollars but less than fifty thousand dollars.

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

81 (f) There shall be granted an ad valorem tax exemption for  
 82 real property dedicated in perpetuity for conservation purposes,  
 83 including real property encumbered by perpetual conservation  
 84 easements or by other perpetual conservation protections, as

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85 defined by general law.

86 (g) By general law and subject to the conditions specified  
 87 therein, each person who receives a homestead exemption as  
 88 provided in section 6 of this article; who was a member of the  
 89 United States military or military reserves, the United States  
 90 Coast Guard or its reserves, or the Florida National Guard; and  
 91 who was deployed during the preceding calendar year on active  
 92 duty outside the continental United States, Alaska, or Hawaii in  
 93 support of military operations designated by the legislature  
 94 shall receive an additional exemption equal to a percentage of  
 95 the taxable value of his or her homestead property. The  
 96 applicable percentage shall be calculated as the number of days  
 97 during the preceding calendar year the person was deployed on  
 98 active duty outside the continental United States, Alaska, or  
 99 Hawaii in support of military operations designated by the  
 100 legislature divided by the number of days in that year.

101 ARTICLE XII

102 SCHEDULE

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

110 BE IT FURTHER RESOLVED that the following statement be  
 111 placed on the ballot:

112 CONSTITUTIONAL AMENDMENT

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ARTICLE VII, SECTION 3  
ARTICLE XII, SECTION 32

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.