



858192

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
02/24/2012	.	
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The Committee on Budget Subcommittee on Finance and Tax (Altman) recommended the following:

Senate Amendment (with title amendment)

Delete everything after the resolving clause
and insert:

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 or at an earlier special election specifically
authorized by law for that purpose:

ARTICLE VII
FINANCE AND TAXATION



858192

13 SECTION 3. Taxes; exemptions.-

14 (a) All property owned by a municipality and used
15 exclusively by it for municipal or public purposes is ~~shall be~~
16 exempt from taxation. A municipality, owning property outside
17 the municipality, may be required by general law to make payment
18 to the taxing unit in which the property is located. Such
19 portions of property as are used predominantly for educational,
20 literary, scientific, religious, or charitable purposes may be
21 exempted by general law from taxation.

22 (b) There shall be exempt from taxation, cumulatively, to
23 every head of a family residing in this state, household goods
24 and personal effects to the value fixed by general law, not less
25 than one thousand dollars, and to every widow or widower or
26 person who is blind or totally and permanently disabled,
27 property to the value fixed by general law not less than five
28 hundred dollars.

29 (c) Any county or municipality may, for the purpose of its
30 respective tax levy and subject to the provisions of this
31 subsection and general law, grant community and economic
32 development ad valorem tax exemptions to new businesses and
33 expansions of existing businesses, as defined by general law.
34 Such an exemption may be granted only by ordinance of the county
35 or municipality, and only after the electors of the county or
36 municipality voting on such question in a referendum authorize
37 the county or municipality to adopt such ordinances. An
38 exemption so granted shall apply to improvements to real
39 property made by or for the use of a new business and
40 improvements to real property related to the expansion of an
41 existing business and shall also apply to tangible personal



858192

42 property of such new business and tangible personal property
43 related to the expansion of an existing business. The amount or
44 limits of the amount of such exemption shall be specified by
45 general law. The period of time for which such exemption may be
46 granted to a new business or expansion of an existing business
47 shall be determined by general law. The authority to grant such
48 exemption shall expire ten years from the date of approval by
49 the electors of the county or municipality, and may be renewable
50 by referendum as provided by general law.

51 (d) Any county or municipality may, for the purpose of its
52 respective tax levy and subject to the provisions of this
53 subsection and general law, grant historic preservation ad
54 valorem tax exemptions to owners of historic properties. This
55 exemption may be granted only by ordinance of the county or
56 municipality. The amount or limits of the amount of this
57 exemption and the requirements for eligible properties must be
58 specified by general law. The period of time for which this
59 exemption may be granted to a property owner shall be determined
60 by general law.

61 (e)1. By general law and subject to conditions specified
62 therein, twenty-five thousand dollars of the assessed value of
63 tangible personal property is subject to tangible personal
64 property tax shall be exempt from ad valorem taxation. Tangible
65 personal property is also exempt from ad valorem taxation if the
66 assessed value of such property is greater than twenty-five
67 thousand dollars but less than fifty thousand dollars.

68 2. A county or municipality may, for the purposes of its
69 respective tax levy and subject to the provisions of this
70 subsection and general law, provide additional tangible personal



858192

71 property tax exemptions by ordinance.

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 32. Tangible personal property; ad valorem tax
95 exemption.—The amendment to Section 3 of Article VII providing
96 that property is exempt from tangible personal property tax if
97 the assessed value of such property is greater than twenty-five
98 thousand dollars but less than fifty-thousand dollars applies to
99 assessments for tax years beginning January 1, 2013.



858192

100 BE IT FURTHER RESOLVED that the following statement be
101 placed on the ballot:

102 CONSTITUTIONAL AMENDMENT

103 ARTICLE VII, SECTION 3

104 ARTICLE XII, SECTION 32

105 PROPERTY TAX EXEMPTION.—Proposing an amendment to the State
106 Constitution to:

107 (1) Provide an exemption from ad valorem taxes on tangible
108 personal property if the assessed value of an owner's tangible
109 personal property is greater than \$25,000 but less than \$50,000
110 dollars. This additional exemption, if approved by the voters,
111 will take effect on January 1, 2013, and apply to the 2013 tax
112 roll.

113 (2) Authorize a county or municipality, for the purpose of
114 its respective levy and subject to general law, to provide
115 tangible personal property tax exemptions by ordinance. This is
116 in addition to other statewide tangible personal property
117 exemptions already provided by the Constitution.

118
119 ===== T I T L E A M E N D M E N T =====

120 And the title is amended as follows:

121 Delete everything before the resolving clause
122 and insert:

123 Senate Joint Resolution

124 A joint resolution proposing an amendment to Section 3
125 of Article VII and the creation of Section 32 of
126 Article XII of the State Constitution to provide an
127 additional exemption from ad valorem taxes on tangible
128 personal property valued at more than \$25,000 but less



129 than \$50,000, to authorize a county or municipality to
130 provide an additional exemption from ad valorem
131 taxation for tangible personal property by ordinance,
132 and to provide an effective date.