

By Senator Detert

23-00812-12

20121064

Senate Joint Resolution

A joint resolution proposing an amendment to Section 3 of Article VII of the State Constitution to authorize the Legislature to have more flexibility in providing for the assessment and exemption of tangible personal property from ad valorem taxation.

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.—

(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 than one thousand dollars, and to every widow or widower or

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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

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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, the legislature shall exempt at least twenty-five  
67 thousand dollars of the assessed value of property subject to  
68 tangible personal property tax ~~shall be exempt~~ from ad valorem  
69 taxation. Such law may also:

70 (1) Provide for the assessment of an item of tangible  
71 personal property at a specified percentage of its value;

72 (2) Specify an item of tangible personal property that is  
73 exempt from ad valorem taxation; or

74 (3) Exempt a person from paying a tangible personal  
75 property tax if the amount of the tax otherwise due does not  
76 substantially exceed the cost, as determined by the legislature,  
77 to administer the tax.

78 (f) There shall be granted an ad valorem tax exemption for  
79 real property dedicated in perpetuity for conservation purposes,  
80 including real property encumbered by perpetual conservation  
81 easements or by other perpetual conservation protections, as  
82 defined by general law.

83 (g) By general law and subject to the conditions specified  
84 therein, each person who receives a homestead exemption as  
85 provided in section 6 of this article; who was a member of the  
86 United States military or military reserves, the United States  
87 Coast Guard or its reserves, or the Florida National Guard; and

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

98 BE IT FURTHER RESOLVED that the following statement be  
99 placed on the ballot:

100 CONSTITUTIONAL AMENDMENT

101 ARTICLE VII, SECTION 3

102 TANGIBLE PERSONAL PROPERTY TAXES.—The State Constitution  
103 provides that counties, school districts, and municipalities,  
104 shall, and special districts may, be authorized by the  
105 Legislature to levy a tax on the value of tangible personal  
106 property. The State Constitution further authorizes the  
107 Legislature to exempt \$25,000 of the value of the tangible  
108 personal property from the tax.

109 This proposed amendment to the State Constitution  
110 authorizes the Legislature to:

- 111 (1) Increase the value of tangible personal property that  
112 is exempt from tangible personal property taxes;
- 113 (2) Provide for the assessment of an item of tangible  
114 personal property at a specified percentage of its value;
- 115 (3) Identify items of tangible personal property that are  
116 exempt from taxation; and

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117           (4) Exempt a person from paying a tangible personal  
118 property tax if the amount of the tax otherwise due does not  
119 substantially exceed the cost, as determined by the Legislature,  
120 to administer the tax.