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LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
02/13/2012	.	
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The Committee on Community Affairs (Bennett) recommended the following:

**Senate Amendment (with title amendment)**

Between lines 10 and 11  
insert:

Section 1. Paragraph (a) of subsection (2) of section  
196.199, Florida Statutes, is amended to read:

196.199 Government property exemption.—

(2) Property owned by the following governmental units but  
used by nongovernmental lessees shall only be exempt from  
taxation under the following conditions:

(a) Leasehold interests in property of the United States,  
of the state or any of its several political subdivisions, or of



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13 municipalities, agencies, authorities, and other public bodies  
14 corporate of the state shall be exempt from ad valorem taxation  
15 and the intangible tax referenced in paragraph (b) only when the  
16 lessee serves or performs a governmental, municipal, or public  
17 purpose or function, as defined in s. 196.012(6). In all such  
18 cases, all other interests in the leased property shall also be  
19 exempt from ad valorem taxation. However, a leasehold interest  
20 in property of the state may not be exempted from ad valorem  
21 taxation when a nongovernmental lessee uses such property for  
22 the operation of a multipurpose hazardous waste treatment  
23 facility.

24 Section 2. Section 1 of this act shall take effect upon  
25 becoming law and shall apply retroactively to all leases of  
26 governmental property in existence as of January 1, 2012.

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28  
29 ===== T I T L E A M E N D M E N T =====

30 And the title is amended as follows:

31 Delete line 3

32 and insert:

33 use, and other transactions; amending s. 196.199, F.S. to  
34 provide an exemption from intangible tax for lessees performing  
35 a governmental, municipal, or public purpose or function;  
36 amending s. 212.08, F.S.;

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38 Delete line 7

39 and insert:

40 transactions; providing effective dates.

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