



539534

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
02/24/2012	.	
	.	
	.	
	.	

---

The Committee on Budget Subcommittee on Finance and Tax (Norman) recommended the following:

**Senate Amendment (with title amendment)**

Delete lines 583 - 600

and insert:

423.02 Housing projects exempted from taxes and assessments; payments in lieu thereof.—The housing projects, including all property of housing authorities used for or in connection therewith or appurtenant thereto, of housing authorities are ~~shall be~~ exempt from all taxes and special assessments of the state or any city, town, county, or political subdivision of the state. , ~~provided,~~ However, ~~that~~ in lieu of such taxes or special assessments, a housing authority may agree to make payments to any city, town, county, or political



539534

13 subdivision of the state for services, improvements, or  
14 facilities furnished by such city, town, county, or political  
15 subdivision for the benefit of a housing project owned by the  
16 housing authority, but ~~in no event shall such payments may not~~  
17 exceed the estimated cost ~~to such city, town, county or~~  
18 ~~political subdivision~~ of the services, improvements, or  
19 facilities to be ~~so~~ furnished by the city, town, county, or  
20 political subdivision of the state. This section does not exempt  
21 the activities or property of a person that provides essential  
22 commercial goods and services; however, the real property of a  
23 housing authority which is used to provide access to essential  
24 commercial goods and services is exempt from ad valorem taxes  
25 and special assessments.

26  
27 ===== T I T L E A M E N D M E N T =====

28 And the title is amended as follows:

29 Delete lines 36 - 40

30 and insert:

31 income; amending s. 423.02, F.S.; clarifying that  
32 activities or property of certain persons is not  
33 exempt from taxes and special assessments; providing  
34 that real property of a housing authority which is  
35 used to provide access to essential commercial goods  
36 and services is exempt from ad valorem taxes and  
37 special assessments; providing organizational and