



967692

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
03/02/2012	.	
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The Committee on Budget (Benacquisto) recommended the following:

Senate Amendment (with title amendment)

Between lines 642 and 643
insert:

Section 22. Paragraph (d) is added to subsection (1) of
section 196.199, Florida Statutes, to read:

196.199 Government property exemption.—

(1) Property owned and used by the following governmental
units shall be exempt from taxation under the following
conditions:

(d) All property of municipalities is exempt from ad
valorem taxation if used as an essential ancillary function of a
facility constructed with financing obtained in part by pledging



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14 proceeds from the tax authorized under s. 212.0305(4) which is
15 upon exempt or immune federal, state, or county property.

16 Section 23. The exemption from ad valorem taxation created
17 by the amendment in this act to s. 196.199, Florida Statutes,
18 applies retroactively to the 2012 tax roll.

19
20 ===== T I T L E A M E N D M E N T =====

21 And the title is amended as follows:

22 Delete line 100

23 and insert:

24 appraisers; amending s. 196.199, F.S.; providing that
25 property of a municipality is exempt from ad valorem
26 taxation under specified circumstances; providing that
27 the exemption applies retroactively to the 2012 tax
28 roll; amending s. 196.202, F.S.; authorizing an