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LEGISLATIVE ACTION

Senate	.	House
Comm: OO	.	
03/07/2012	.	
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The Committee on Budget Subcommittee on Finance and Tax (Altman) recommended the following:

**Senate Amendment (with title amendment)**

Between lines 62 and 63  
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 pursuant to 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. The amendment to s. 196.199, Florida Statutes,  
25 made by this act shall take effect upon this act becoming a law  
26 and shall apply retroactively to all governmental leaseholds in  
27 existence as of January 1, 2011. This section is intended to be  
28 remedial in nature and does not create a right to a refund or  
29 require any governmental entity to refund any tax, penalty, or  
30 interest remitted to the Department of Revenue before the  
31 effective date of this act.

32  
33 Delete line 648  
34 and insert:  
35 act and except for this section, which shall take effect upon  
36 this act becoming a law, this act shall take effect July 1,  
37 2012.

38  
39 ===== T I T L E A M E N D M E N T =====

40 And the title is amended as follows:

41 Between lines 2 and 3



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42 insert:  
43 196.199, F.S.; providing an exemption from intangible  
44 tax for lessees performing a governmental, municipal,  
45 or public purpose or function; providing that the  
46 exemption from intangible tax applies retroactively to  
47 all governmental leaseholds in existence as of a  
48 certain date; providing that the provision is remedial  
49 in nature and does not create a right to certain  
50 refunds; amending s.