



122984

576-02360-13

Proposed Committee Substitute by the Committee on Appropriations
(Appropriations Subcommittee on Finance and Tax)

A bill to be entitled

An act relating to ad valorem tax exemptions; amending
s. 196.199, F.S.; providing that certain leasehold
interests and improvements to land owned by the United
States, a branch of the United States Armed Forces, or
any agency or quasi-governmental agency of the United
States are exempt from ad valorem taxation under
specified circumstances; providing that such leasehold
interests and improvements are entitled to an
exemption from ad valorem taxation without an
application being filed for the exemption or the
property appraiser approving the exemption; providing
for retroactive application; providing an effective
date.

Be It Enacted by the Legislature of the State of Florida:

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

(a) 1. All property of the United States ~~is shall be~~ exempt
from ad valorem taxation, except such property as is subject to
tax by this state or any political subdivision thereof or any
municipality under any law of the United States.



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28 2. Notwithstanding any other provision of law, for purposes
29 of the exemption from ad valorem taxation provided in
30 subparagraph 1., property of the United States includes any
31 leasehold interest of and improvements affixed to land owned by
32 the United States, any branch of the United States Armed Forces,
33 or any agency or quasi-governmental agency of the United States
34 if the leasehold interest and improvements are acquired or
35 constructed and used pursuant to the federal Military Housing
36 Privatization Initiative of 1996, 10 U.S.C. ss. 2871 et seq. As
37 used in this subparagraph, the term "improvements" includes, but
38 is not limited to, actual housing units and any facilities that
39 are directly related to such housing units, including any
40 housing maintenance facilities, housing rental and management
41 offices, parks and community centers, and recreational
42 facilities. Any leasehold interest and improvements described in
43 this subparagraph shall be construed as being owned by the
44 United States, the applicable branch of the United States Armed
45 Forces, or the applicable agency or quasi-governmental agency of
46 the United States and are exempt from ad valorem taxation
47 without the necessity of an application for exemption being
48 filed or approved by the property appraiser. This subparagraph
49 does not apply to a transient public lodging establishment as
50 that term is defined in s. 509.013.

51 Section 2. This act shall take effect upon becoming a law
52 and shall apply retroactively to January 1, 2007.