

By Senator Thrasher

6-00543B-13

2013354

1                   A bill to be entitled  
2           An act relating to ad valorem tax exemptions; amending  
3           s. 196.199, F.S.; providing that certain leasehold  
4           interests and improvements to land owned by the United  
5           States, a branch of the United States Armed Forces, or  
6           any agency or quasi-governmental agency of the United  
7           States are exempt from ad valorem taxation under  
8           specified circumstances; providing that such leasehold  
9           interests and improvements are entitled to an  
10          exemption from ad valorem taxation without an  
11          application being filed for the exemption or the  
12          property appraiser approving the exemption; providing  
13          for retroactive application; providing an effective  
14          date.

15  
16 Be It Enacted by the Legislature of the State of Florida:

17  
18           Section 1. Paragraph (a) of subsection (1) of section  
19           196.199, Florida Statutes, is amended to read:

20           196.199 Government property exemption.—

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

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

28           2. Notwithstanding any other provision of law, for purposes  
29           of the exemption from ad valorem taxation provided in

6-00543B-13

2013354

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.

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