

2013354e1

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

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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 a. This subparagraph applies only to leasehold interests  
50 and improvements used to provide housing for persons on active  
51 duty in the military or their dependents. If portions of the  
52 property are used to provide housing to other persons, the  
53 exempt portion of the property is equal to a fraction, the  
54 numerator of which is the number of residential units on the  
55 property that are used by persons on active duty in the military  
56 or their dependents and the denominator of which is the number  
57 of residential units on the property.

58 b. This subparagraph does not apply to a transient public

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59 lodging establishment as that term is defined in s. 509.013.

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