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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.

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

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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.