

Amendment No.

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED	<u> </u>	(Y/N)
ADOPTED AS AMENDED	<u> </u>	(Y/N)
ADOPTED W/O OBJECTION	<u> </u>	(Y/N)
FAILED TO ADOPT	<u> </u>	(Y/N)
WITHDRAWN	<u> </u>	(Y/N)
OTHER	<u> </u>	

1 Committee/Subcommittee hearing bill: Economic Affairs Committee
 2 Representative Patronis offered the following:

Amendment (with title amendment)

5 Remove everything after the enacting clause and insert:

6 Section 1. Paragraph (a) of subsection (1) of section
 7 196.199, Florida Statutes, is amended to read:

8 196.199 Government property exemption.—

9 (1) Property owned and used by the following governmental
 10 units shall be exempt from taxation under the following
 11 conditions:

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

16 2. Notwithstanding any other provision of law, for
 17 purposes of the exemption from ad valorem taxation provided in
 18 subparagraph 1., property of the United States includes any
 19 leasehold interest of and improvements affixed to land owned by
 20 the United States, any branch of the United States Armed Forces,

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21 or any agency or quasi-governmental agency of the United States
22 if the leasehold interest and improvements are acquired or
23 constructed and used pursuant to the federal Military Housing
24 Privatization Initiative of 1996, 10 U.S.C. ss. 2871 et seq. As
25 used in this subparagraph, the term "improvements" includes, but
26 is not limited to, actual housing units and any facilities that
27 are directly related to such housing units, including any
28 housing maintenance facilities, housing rental and management
29 offices, parks and community centers, and recreational
30 facilities. Any leasehold interest and improvements described in
31 this subparagraph shall be construed as being owned by the
32 United States, the applicable branch of the United States Armed
33 Forces, or the applicable agency or quasi-governmental agency of
34 the United States and are exempt from ad valorem taxation
35 without the necessity of an application for exemption being
36 filed or approved by the property appraiser. This subparagraph
37 does not apply to a transient public lodging establishment as
38 that term is defined in s. 509.013.

39 Section 3. This act shall take effect upon becoming a law
40 and shall apply retroactively to January 1, 2007.

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44 **T I T L E A M E N D M E N T**

45 Remove everything before the enacting clause and insert:
46 An act relating to ad valorem tax exemptions; amending s.
47 196.199, F.S.; providing that certain leasehold interests and
48 improvements to land owned by the United States, a branch of the

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Bill No. CS/HB 531 (2013)

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49 United States Armed Forces, or any agency or quasi-governmental
50 agency of the United States are exempt from ad valorem taxation
51 under specified circumstances; providing that such leasehold
52 interests and improvements are entitled to an exemption from ad
53 valorem taxation without an application being filed for the
54 exemption or the property appraiser approving the exemption;
55 providing for retroactive application; providing for
56 application; providing an effective date.