

1                   A bill to be entitled  
2           An act relating to ad valorem tax exemptions; amending  
3           s. 196.012, F.S.; revising the definition of the term  
4           "permanent residence"; amending s. 196.199, F.S.;  
5           providing that certain leasehold interests and  
6           improvements to land owned by the United States, a  
7           branch of the United States Armed Forces, or any  
8           agency or quasi-governmental agency of the United  
9           States are exempt from ad valorem taxation under  
10          specified circumstances; providing that such leasehold  
11          interests and improvements are entitled to an  
12          exemption from ad valorem taxation without an  
13          application being filed for the exemption or the  
14          property appraiser approving the exemption; providing  
15          for retroactive application; providing an effective  
16          date.

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

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20          Section 1. Subsection (18) of section 196.012, Florida  
21          Statutes, is amended to read:

22          196.012 Definitions.—For the purpose of this chapter, the  
23          following terms are defined as follows, except where the context  
24          clearly indicates otherwise:

25          (18) "Permanent residence" means that place where a person  
26          has his or her true, fixed, and permanent home and principal  
27          establishment to which, whenever absent, he or she has the  
28          intention of returning. A person may have only one permanent

29 residence at a time; and, once a permanent residence is  
 30 established in a foreign state or country, it is presumed to  
 31 continue until the person shows that a change has occurred. The  
 32 permanent residence of a person incarcerated in a state  
 33 correctional institution as defined in s. 944.02 or similar  
 34 institution in another state or a federal correctional  
 35 institution is the location of such institution.

36 Section 2. Paragraph (a) of subsection (1) of section  
 37 196.199, Florida Statutes, is amended to read:

38 196.199 Government property exemption.—

39 (1) Property owned and used by the following governmental  
 40 units shall be exempt from taxation under the following  
 41 conditions:

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

46 2. Notwithstanding any other provision of law, for  
 47 purposes of the exemption from ad valorem taxation provided in  
 48 subparagraph 1., property of the United States includes any  
 49 leasehold interest of and improvements affixed to land owned by  
 50 the United States, any branch of the United States Armed Forces,  
 51 or any agency or quasi-governmental agency of the United States  
 52 if the leasehold interest and improvements are acquired or  
 53 constructed and used pursuant to the federal Military Housing  
 54 Privatization Initiative of 1996, 10 U.S.C. ss. 2871 et seq. As  
 55 used in this subparagraph, the term "improvements" includes, but  
 56 is not limited to, actual housing units and any facilities that

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57 are directly related to such housing units, including any  
58 housing maintenance facilities, housing rental and management  
59 offices, parks and community centers, and recreational  
60 facilities. Any leasehold interest and improvements described in  
61 this subparagraph shall be construed as being owned by the  
62 United States, the applicable branch of the United States Armed  
63 Forces, or the applicable agency or quasi-governmental agency of  
64 the United States and are exempt from ad valorem taxation  
65 without the necessity of an application for exemption being  
66 filed or approved by the property appraiser.

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