

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

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

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 21 Section 1. Paragraph (a) of subsection (1) of section
 22 196.199, Florida Statutes, is amended to read:

23 196.199 Government property exemption.—

24 (1) Property owned and used by the following governmental
 25 units shall be exempt from taxation under the following
 26 conditions:

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

31 2. Notwithstanding any other provision of law, for
 32 purposes of the exemption from ad valorem taxation provided in
 33 subparagraph 1., property of the United States includes any
 34 leasehold interest of and improvements affixed to land owned by
 35 the United States, any branch of the United States Armed Forces,
 36 or any agency or quasi-governmental agency of the United States
 37 if the leasehold interest and improvements are acquired or
 38 constructed and used pursuant to the federal Military Housing
 39 Privatization Initiative of 1996, 10 U.S.C. ss. 2871 et seq. As
 40 used in this subparagraph, the term "improvements" includes
 41 actual housing units and any facilities that are directly
 42 related to such housing units, including any housing maintenance
 43 facilities, housing rental and management offices, parks and
 44 community centers, and recreational facilities. Any leasehold
 45 interest and improvements described in this subparagraph,
 46 regardless of whether title is held by the United States, shall
 47 be construed as being owned by the United States, the applicable
 48 branch of the United States Armed Forces, or the applicable
 49 agency or quasi-governmental agency of the United States and are
 50 exempt from ad valorem taxation without the necessity of an
 51 application for exemption being filed or approved by the
 52 property appraiser. This subparagraph does not apply to a

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53 transient public lodging establishment as defined in s. 509.013
54 and does not affect any existing agreement to provide municipal
55 services by a city or county.

56 Section 2. This act applies retroactively to January 1,
57 2007.

58 Section 3. This act shall take effect July 1, 2015.