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CS/CS/HB 361, Engrossed 1

2015 Legislature

1  
 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  
 16 municipalities and counties; providing retroactive  
 17 applicability; providing an effective date.

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

20  
 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:



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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 municipality 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.