

By the Committee on Finance and Tax; and Senator Lee

593-02773-15

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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 of
14 provisions to transient public lodging establishments;
15 providing that existing agreements to provide
16 municipal services by municipalities or counties are
17 not affected; providing retroactive applicability;
18 providing an effective date.

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

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22 Section 1. Paragraph (a) of subsection (1) of section
23 196.199, Florida Statutes, is amended, to read:

24 196.199 Government property exemption.—

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

28 (a)1. All property of the United States ~~is shall be~~ exempt
29 from ad valorem taxation, except such property as is subject to

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30 tax by this state or any political subdivision thereof or any
31 municipality under any law of the United States.

32 2. Notwithstanding any other provision of law, for purposes
33 of the exemption from ad valorem taxation provided in
34 subparagraph 1., property of the United States includes any
35 leasehold interest of and improvements affixed to land owned by
36 the United States, any branch of the United States Armed Forces,
37 or any agency or quasi-governmental agency of the United States
38 if the leasehold interest and improvements are acquired or
39 constructed and used pursuant to the federal Military Housing
40 Privatization Initiative of 1996, 10 U.S.C. ss. 2871 et seq. As
41 used in this subparagraph, the term "improvements" includes
42 actual housing units and any facilities that are directly
43 related to such housing units, including any housing maintenance
44 facilities, housing rental and management offices, parks and
45 community centers, and recreational facilities. Any leasehold
46 interest and improvements described in this subparagraph,
47 regardless of whether title is held by the United States, shall
48 be construed as being owned by the United States, the applicable
49 branch of the United States Armed Forces, or the applicable
50 agency or quasi-governmental agency of the United States and are
51 exempt from ad valorem taxation without the necessity of an
52 application for exemption being filed or approved by the
53 property appraiser. This subparagraph does not apply to a
54 transient public lodging establishment as defined in s. 509.013
55 and does not affect any existing agreements to provide municipal
56 services by municipalities or counties.

57 Section 2. This act applies retroactively to January 1,
58 2007.

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