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LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
04/13/2017	.	
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Appropriations Subcommittee on Finance and Tax (Articles)
recommended the following:

1 **Senate Amendment to Amendment (871512) (with title**
2 **amendment)**

3
4 Between lines 571 and 572
5 insert:

6 Section 10. Paragraph (e) is added to subsection (1) of
7 section 196.199, Florida Statutes, 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



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11 conditions:

12 (e) All property of municipalities is exempt from ad
13 valorem taxation if used for a facility constructed with
14 financing obtained in part by pledging proceeds from a tax
15 authorized under s. 125.0104(3)(1), if the municipality is
16 otherwise liable for payment of such ad valorem taxation
17 pursuant to a lease agreement entered into before April 5, 2001.
18 This paragraph does not apply to property for which an operator
19 of the facility or a tenant under the lease agreement is
20 otherwise liable for payment of such ad valorem taxation.

21 Section 11. If any provision of this act or its application
22 to any person or circumstance is held invalid, the invalidity
23 does not affect other provisions or applications of this act
24 which can be given effect without the invalid provision or
25 application, and to this end the provisions of this act are
26 declared severable.

27
28 ===== T I T L E A M E N D M E N T =====

29 And the title is amended as follows:

30 Delete line 606

31 and insert:

32 ad valorem assessments; amending s. 196.199, F.S.;

33 exempting from taxation specified property of

34 municipalities which is used for certain facilities;

35 providing applicability; providing for severability;

36 providing an effective date.