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LEGISLATIVE ACTION

Senate

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House

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Floor: WD/2R

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03/08/2018 03:53 PM

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Senator Gibson moved the following:

**Senate Amendment (with title amendment)**

Delete lines 517 - 534

and insert:

423.02 Housing projects exempted from taxes and assessments; payments in lieu thereof.—The housing projects, including all property of housing authorities used for or in connection therewith or appurtenant thereto, of housing authorities, or their nonprofit instrumentalities as authorized by s. 421.08(8), shall be exempt from all taxes and special assessments of the state or any city, town, county, or political



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12 subdivision of the state, provided, however, that in lieu of  
13 such taxes or special assessments, a housing authority or its  
14 nonprofit instrumentality may agree to make payments to any  
15 city, town, county, or political subdivision of the state for  
16 services, improvements, or facilities furnished by such city,  
17 town, county, or political subdivision for the benefit of a  
18 housing project owned by the housing authority or its nonprofit  
19 instrumentality, but in no event shall such payments exceed the  
20 estimated cost to such city, town, county, or political  
21 subdivision of the services, improvements, or facilities to be  
22 so furnished. A city, town, county, or political subdivision of  
23 the state may not rename, modify terminology, or otherwise  
24 change a tax or assessment with the intent to circumvent the  
25 exemption provided under this section, which must be interpreted  
26 broadly to protect housing authorities or their nonprofit  
27 instrumentalities from taxation or assessment.

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

30 And the title is amended as follows:

31 Delete lines 61 - 74

32 and insert:

33 amending s. 423.02, F.S.; exempting certain nonprofit  
34 instrumentalities from all taxes and special  
35 assessments of the state or any city, town, county, or  
36 political subdivision of the state; authorizing such a  
37 nonprofit instrumentality to agree to make payments to  
38 any city, town, county, or political subdivision of  
39 the state for services, improvements, or facilities  
40 furnished by such city, town, county, or political



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41 subdivision for the benefit of a certain housing  
42 project; prohibiting a city, town, county, or  
43 political subdivision of the state from renaming,  
44 modifying terminology, or otherwise changing a tax or  
45 assessment with the intent to circumvent the exemption  
46 provided under this section; providing construction;  
47 creating s. 553.7923, F.S.;