



795186

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:

1 **Senate Amendment to Amendment (831412) (with title**
2 **amendment)**

3
4 After line 515

5 insert:

6 Section 16. Section 423.02, Florida Statutes, is amended to
7 read:

8 423.02 Housing projects exempted from taxes and
9 assessments; payments in lieu thereof.—The housing projects,
10 including all property of housing authorities used for or in
11 connection therewith or appurtenant thereto, of housing



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12 authorities, or their nonprofit instrumentalities as authorized
13 by s. 421.08(8), shall be exempt from all taxes and special
14 assessments of the state or any city, town, county, or political
15 subdivision of the state, provided, however, that in lieu of
16 such taxes or special assessments, a housing authority or its
17 nonprofit instrumentality may agree to make payments to any
18 city, town, county, or political subdivision of the state for
19 services, improvements, or facilities furnished by such city,
20 town, county, or political subdivision for the benefit of a
21 housing project owned by the housing authority or its nonprofit
22 instrumentality, but in no event shall such payments exceed the
23 estimated cost to such city, town, county, or political
24 subdivision of the services, improvements, or facilities to be
25 so furnished. A city, town, county, or political subdivision of
26 the state may not rename, modify terminology, or otherwise
27 change a tax or assessment with the intent to circumvent the
28 exemption provided under this section, which must be interpreted
29 broadly to protect housing authorities or their nonprofit
30 instrumentalities from taxation or assessment.

31
32 ===== T I T L E A M E N D M E N T =====

33 And the title is amended as follows:
34 Delete line 576
35 and insert:
36 circumstances; amending s. 423.02, F.S.; exempting
37 certain nonprofit instrumentalities from all taxes and
38 special assessments of the state or any city, town,
39 county, or political subdivision of the state;
40 authorizing such a nonprofit instrumentality to agree



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41 to make payments to any city, town, county, or
42 political subdivision of the state for services,
43 improvements, or facilities furnished by such city,
44 town, county, or political subdivision for the benefit
45 of a certain housing project; prohibiting a city,
46 town, county, or political subdivision of the state
47 from renaming, modifying terminology, or otherwise
48 changing a tax or assessment with the intent to
49 circumvent the exemption provided under this section;
50 providing construction;