



268320

LEGISLATIVE ACTION

Senate

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House

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Floor: NC/2R

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03/12/2020 07:02 PM

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Senator Taddeo moved the following:

1 **Senate Amendment to Amendment (882296) (with title**
2 **amendment)**

3
4 Between lines 800 and 801
5 insert:

6 Section 18. Effective January 1 ,2021, paragraph (e) is
7 added to subsection (1) of section 196.199, Florida Statutes, to
8 read:

9 196.199 Government property exemption.—

10 (1) Property owned and used by the following governmental
11 units shall be exempt from taxation under the following



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12 conditions:

13 (e) Any property of municipalities used for a motorsports
14 entertainment complex as defined in s. 288.1171 is exempt from
15 ad valorem taxation if the municipality is liable for payment of
16 such ad valorem taxation pursuant to a lease agreement entered
17 into before January 1, 2020. This paragraph does not apply to
18 property for which the motorsports entertainment complex or
19 other tenant is liable for payment of such ad valorem taxation.
20 This paragraph expires January 1, 2033.

21
22 ===== T I T L E A M E N D M E N T =====

23 And the title is amended as follows:

24 Delete line 3481

25 and insert:

26 educational institution; amending s. 196.199, F.S.;

27 providing an exemption from ad valorem taxation for

28 certain properties of municipalities; providing

29 applicability; providing for expiration; amending s.

30 200.065, F.S.;