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LEGISLATIVE ACTION

Senate

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House

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Floor: 2a/F/2R

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03/12/2020 04:54 PM

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Senator Taddeo moved the following:

1           **Senate Amendment to Substitute Amendment (271678) (with**  
2 **title amendment)**

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4           Between lines 464 and 465  
5 insert:

6           Section 13. 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



791120

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 1854

25 and insert:

26 meets income limits; 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.;