

By Senator Hutson

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1                   A bill to be entitled  
2           An act relating to government property tax exemptions;  
3           amending s. 196.012, F.S.; revising the types of  
4           lessees whose purposes and functions are deemed to be  
5           governmental, municipal, or public purposes or  
6           functions; providing exemptions from ad valorem taxes  
7           for certain real property; reenacting s.  
8           196.199(2) (a), F.S., relating to government property  
9           tax exemptions, to incorporate the amendments made by  
10          this act to s. 196.012, F.S., in a reference thereto;  
11          providing construction; providing an effective date.

12  
13 Be It Enacted by the Legislature of the State of Florida:

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15           Section 1. Subsection (6) of section 196.012, Florida  
16           Statutes, is amended to read:

17           196.012 Definitions.—For the purpose of this chapter, the  
18           following terms are defined as follows, except where the context  
19           clearly indicates otherwise:

20           (6) Governmental, municipal, or public purpose or function  
21           is shall be deemed to be served or performed when the lessee,  
22           whether public or private, under any leasehold interest created  
23           in property of the United States, the state or any of its  
24           political subdivisions, or any municipality, agency, special  
25           district, authority, or other public body corporate of the state  
26           is demonstrated to perform a function or serve a governmental  
27           purpose that ~~which~~ could properly be performed or served by an  
28           appropriate governmental unit or that ~~which~~ is demonstrated to  
29           perform a function or serve a purpose that ~~which~~ would otherwise

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30 be a valid subject for the allocation of public funds. Such ~~For~~  
31 ~~purposes of the preceding sentence,~~ an activity undertaken by a  
32 lessee, whether public or private, which is permitted under the  
33 terms of its lease of real property designated as an aviation  
34 area on an airport layout plan that ~~which~~ has been approved by  
35 the Federal Aviation Administration and which real property is  
36 used for the administration, operation, and business offices,  
37 and activities ~~related~~ specifically related to aviation,  
38 including, but not limited to, those activities thereto in  
39 connection with the conduct of an aircraft full service fixed  
40 base operation that ~~which~~ provides goods and services to the  
41 general aviation public in the promotion of air commerce, is  
42 ~~shall be~~ deemed an activity that ~~which~~ serves a governmental,  
43 municipal, or public purpose or function and is exempt from any  
44 ad valorem taxes. Any activity undertaken by a lessee, whether  
45 public or private, which is permitted under the terms of its  
46 lease of real property designated as a public airport as defined  
47 in s. 332.004(14) by municipalities, agencies, special  
48 districts, authorities, or other public bodies corporate and  
49 public bodies politic of the state, a spaceport as defined in s.  
50 331.303, or which is located in a deepwater port identified in  
51 s. 403.021(9) (b) and owned by one of the foregoing governmental  
52 units, subject to a leasehold or other possessory interest of a  
53 nongovernmental lessee ~~that is~~ deemed to perform an aviation,  
54 airport, aerospace, maritime, or port purpose or operation is  
55 ~~shall be~~ deemed an activity that serves a governmental,  
56 municipal, or public purpose and is exempt from any ad valorem  
57 taxes. The use by a lessee, licensee, or management company of  
58 real property or a portion thereof as a convention center,

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59 visitor center, sports facility with permanent seating, concert  
60 hall, arena, stadium, park, or beach is deemed a use that serves  
61 a governmental, municipal, or public purpose or function when  
62 access to the property is open to the general public with or  
63 without a charge for admission. If property deeded to a  
64 municipality by the United States is subject to a requirement  
65 that the Federal Government, through a schedule established by  
66 the Secretary of the Interior, determine that the property is  
67 being maintained for public historic preservation, park, or  
68 recreational purposes and if those conditions are not met the  
69 property will revert back to the Federal Government, ~~then~~ such  
70 property is ~~shall be~~ deemed to serve a municipal or public  
71 purpose. The term "governmental purpose" also includes a direct  
72 use of property on federal lands in connection with the Federal  
73 Government's Space Exploration Program or spaceport activities  
74 as defined in s. 212.02(22). Real property and tangible personal  
75 property owned by the Federal Government or Space Florida and  
76 used for defense and space exploration purposes or which is put  
77 to a use in support of such purposes is ~~thereof shall be~~ deemed  
78 to perform an essential national governmental purpose and is  
79 ~~shall be~~ exempt. As used in this chapter, the term "owned by the  
80 lessee" ~~as used in this chapter~~ does not include personal  
81 property, buildings, or other real property improvements used  
82 for the administration, operation, and business offices and  
83 activities ~~related~~ specifically related to those functions  
84 ~~thereto~~ in connection with the conduct of an aircraft full  
85 service fixed based operation that ~~which~~ provides goods and  
86 services to the general aviation public in the promotion of air  
87 commerce provided that the real property is designated as an

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88 aviation area on an airport layout plan approved by the Federal  
89 Aviation Administration. For purposes of determination of  
90 "ownership," buildings and other real property improvements that  
91 ~~which~~ will revert to the airport authority or other governmental  
92 unit upon expiration of the term of the lease are ~~shall be~~  
93 deemed "owned" by the governmental unit and not the lessee.  
94 Providing two-way telecommunications services to the public for  
95 hire by the use of a telecommunications facility, as defined in  
96 s. 364.02(14), and for which a certificate is required under  
97 chapter 364 does not constitute an exempt use for purposes of s.  
98 196.199, unless the telecommunications services are provided by  
99 the operator of a public-use airport, as defined in s. 332.004,  
100 for the operator's provision of telecommunications services for  
101 the airport or its tenants, concessionaires, or licensees, or  
102 unless the telecommunications services are provided by a public  
103 hospital.

104 Section 2. For the purpose of incorporating the amendments  
105 made by this act to section 196.012, Florida Statutes, in a  
106 reference thereto, paragraph (a) of subsection (2) of section  
107 196.199, Florida Statutes, is reenacted to read:

108 196.199 Government property exemption.—

109 (2) Property owned by the following governmental units but  
110 used by nongovernmental lessees shall only be exempt from  
111 taxation under the following conditions:

112 (a) Leasehold interests in property of the United States,  
113 of the state or any of its several political subdivisions, or of  
114 municipalities, agencies, authorities, and other public bodies  
115 corporate of the state shall be exempt from ad valorem taxation  
116 and the intangible tax pursuant to paragraph (b) only when the

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117 lessee serves or performs a governmental, municipal, or public  
118 purpose or function, as defined in s. 196.012(6). In all such  
119 cases, all other interests in the leased property shall also be  
120 exempt from ad valorem taxation. However, a leasehold interest  
121 in property of the state may not be exempted from ad valorem  
122 taxation when a nongovernmental lessee uses such property for  
123 the operation of a multipurpose hazardous waste treatment  
124 facility.

125 Section 3. The amendments made by this act to s. 196.012,  
126 Florida Statutes, are intended to clarify existing law.

127 Section 4. This act shall take effect July 1, 2022.