

House Joint Resolution

A joint resolution proposing an amendment to Section 3 of Article VII and the creation of a new section in Article XII of the State Constitution to authorize the Legislature, by general law, to exempt tangible personal property located on land classified as agricultural from ad valorem taxation and to provide an effective date.

Be It Resolved by the Legislature of the State of Florida:

That the following amendment to Section 3 of Article VII and the creation of a new section in Article XII of the State Constitution are agreed to and shall be submitted to the electors of this state for approval or rejection at the next general election or at an earlier special election specifically authorized by law for that purpose:

ARTICLE VII

FINANCE AND TAXATION

SECTION 3. Taxes; exemptions.—

(a) All property owned by a municipality and used exclusively by it for municipal or public purposes shall be exempt from taxation. A municipality, owning property outside the municipality, may be required by general law to make payment to the taxing unit in which the property is located. Such

26 portions of property as are used predominantly for educational,
27 literary, scientific, religious or charitable purposes may be
28 exempted by general law from taxation.

29 (b) There shall be exempt from taxation, cumulatively, to
30 every head of a family residing in this state, household goods
31 and personal effects to the value fixed by general law, not less
32 than one thousand dollars, and to every widow or widower or
33 person who is blind or totally and permanently disabled,
34 property to the value fixed by general law not less than five
35 hundred dollars.

36 (c) Any county or municipality may, for the purpose of its
37 respective tax levy and subject to the provisions of this
38 subsection and general law, grant community and economic
39 development ad valorem tax exemptions to new businesses and
40 expansions of existing businesses, as defined by general law.
41 Such an exemption may be granted only by ordinance of the county
42 or municipality, and only after the electors of the county or
43 municipality voting on such question in a referendum authorize
44 the county or municipality to adopt such ordinances. An
45 exemption so granted shall apply to improvements to real
46 property made by or for the use of a new business and
47 improvements to real property related to the expansion of an
48 existing business and shall also apply to tangible personal
49 property of such new business and tangible personal property
50 related to the expansion of an existing business. The amount or

51 | limits of the amount of such exemption shall be specified by
 52 | general law. The period of time for which such exemption may be
 53 | granted to a new business or expansion of an existing business
 54 | shall be determined by general law. The authority to grant such
 55 | exemption shall expire ten years from the date of approval by
 56 | the electors of the county or municipality, and may be renewable
 57 | by referendum as provided by general law.

58 | (d) Any county or municipality may, for the purpose of its
 59 | respective tax levy and subject to the provisions of this
 60 | subsection and general law, grant historic preservation ad
 61 | valorem tax exemptions to owners of historic properties. This
 62 | exemption may be granted only by ordinance of the county or
 63 | municipality. The amount or limits of the amount of this
 64 | exemption and the requirements for eligible properties must be
 65 | specified by general law. The period of time for which this
 66 | exemption may be granted to a property owner shall be determined
 67 | by general law.

68 | (e) By general law and subject to conditions specified
 69 | therein:

70 | (1) Twenty-five thousand dollars of the assessed value of
 71 | property subject to tangible personal property tax shall be
 72 | exempt from ad valorem taxation.

73 | (2) The assessed value of solar devices or renewable
 74 | energy source devices subject to tangible personal property tax
 75 | may be exempt from ad valorem taxation, subject to limitations

SCHEDULE

Ad valorem exemption for tangible personal property on land classified as agricultural.—This section and the amendment to Section 3 of Article VII, authorizing the Legislature to provide for a tax exemption for tangible personal property located on agricultural land shall take effect January 1, 2025.

BE IT FURTHER RESOLVED that the following statement be placed on the ballot:

CONSTITUTIONAL AMENDMENT

ARTICLE VII, SECTION 3

ARTICLE XII

AUTHORIZING THE LEGISLATURE TO EXEMPT TANGIBLE PERSONAL PROPERTY ON AGRICULTURAL LAND FROM TAXATION.—Proposing an amendment to the State Constitution to authorize the Legislature to exempt tangible personal property located on land classified as agricultural from ad valorem taxation. This amendment shall take effect January 1, 2025.