1	House Joint Resolution
2	A joint resolution proposing an amendment to Section 3
3	of Article VII and the creation of a new section in
4	Article XII of the State Constitution to authorize the
5	Legislature, by general law, to exempt tangible
6	personal property located on land classified as
7	agricultural from ad valorem taxation and to provide
8	an effective date.
9	
10	Be It Resolved by the Legislature of the State of Florida:
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12	That the following amendment to Section 3 of Article VII
13	and the creation of a new section in Article XII of the State
14	Constitution are agreed to and shall be submitted to the
15	electors of this state for approval or rejection at the next
16	general election or at an earlier special election specifically
17	authorized by law for that purpose:
18	ARTICLE VII
19	FINANCE AND TAXATION
20	SECTION 3. Taxes; exemptions
21	(a) All property owned by a municipality and used
22	exclusively by it for municipal or public purposes shall be
23	exempt from taxation. A municipality, owning property outside
24	the municipality, may be required by general law to make payment
25	to the taxing unit in which the property is located. Such
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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.

(b) There shall be exempt from taxation, cumulatively, to every head of a family residing in this state, household goods and personal effects to the value fixed by general law, not less than one thousand dollars, and to every widow or widower or person who is blind or totally and permanently disabled, property to the value fixed by general law not less than five 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 subsection and general law, grant community and economic 38 39 development ad valorem tax exemptions to new businesses and expansions of existing businesses, as defined by general law. 40 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 the county or municipality to adopt such ordinances. An 44 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 related to the expansion of an existing business. The amount or 50

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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 subsection and general law, grant historic preservation ad 60 valorem tax exemptions to owners of historic properties. This 61 exemption may be granted only by ordinance of the county or 62 municipality. The amount or limits of the amount of this 63 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 specified69 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

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76	provided by general law.
77	(3) Tangible personal property located on property
78	classified as agricultural land, as specified by general law,
79	shall be exempt from ad valorem taxation.
80	(f) There shall be granted an ad valorem tax exemption for
81	real property dedicated in perpetuity for conservation purposes,
82	including real property encumbered by perpetual conservation
83	easements or by other perpetual conservation protections, as
84	defined by general law.
85	(g) By general law and subject to the conditions specified
86	therein, each person who receives a homestead exemption as
87	provided in section 6 of this article; who was a member of the
88	United States military or military reserves, the United States
89	Coast Guard or its reserves, or the Florida National Guard; and
90	who was deployed during the preceding calendar year on active
91	duty outside the continental United States, Alaska, or Hawaii in
92	support of military operations designated by the legislature
93	shall receive an additional exemption equal to a percentage of

the taxable value of his or her homestead property. The

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ARTICLE XII

applicable percentage shall be calculated as the number of days

during the preceding calendar year the person was deployed on

active duty outside the continental United States, Alaska, or

Hawaii in support of military operations designated by the

legislature divided by the number of days in that year.

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101	SCHEDULE
102	Ad valorem exemption for tangible personal property on land
103	classified as agriculturalThis section and the amendment to
104	Section 3 of Article VII, authorizing the Legislature to provide
105	for a tax exemption for tangible personal property located on
106	agricultural land shall take effect January 1, 2025.
107	
108	BE IT FURTHER RESOLVED that the following statement be
109	placed on the ballot:
110	CONSTITUTIONAL AMENDMENT
111	ARTICLE VII, SECTION 3
112	ARTICLE XII
113	AUTHORIZING THE LEGISLATURE TO EXEMPT TANGIBLE PERSONAL
114	PROPERTY ON AGRICULTURAL LAND FROM TAXATIONProposing an
115	amendment to the State Constitution to authorize the Legislature
116	to exempt tangible personal property located on land classified
117	as agricultural from ad valorem taxation. This amendment shall
118	take effect January 1, 2025.
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