



429396

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
02/20/2024	.	
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The Committee on Finance and Tax (Collins) recommended the following:

Senate Amendment

Delete lines 76 - 117
and insert:
classified as agricultural land, as specified by general law;
used on such property in the production of agricultural products
or for agritourism activities; and owned by the landowner or
leaseholder of the agricultural land shall be exempt from ad
valorem taxation.

(f) There shall be granted an ad valorem tax exemption for



11 real property dedicated in perpetuity for conservation purposes,
12 including real property encumbered by perpetual conservation
13 easements or by other perpetual conservation protections, as
14 defined by general law.

15 (g) By general law and subject to the conditions specified
16 therein, each person who receives a homestead exemption as
17 provided in section 6 of this article; who was a member of the
18 United States military or military reserves, the United States
19 Coast Guard or its reserves, or the Florida National Guard; and
20 who was deployed during the preceding calendar year on active
21 duty outside the continental United States, Alaska, or Hawaii in
22 support of military operations designated by the legislature
23 shall receive an additional exemption equal to a percentage of
24 the taxable value of his or her homestead property. The
25 applicable percentage shall be calculated as the number of days
26 during the preceding calendar year the person was deployed on
27 active duty outside the continental United States, Alaska, or
28 Hawaii in support of military operations designated by the
29 legislature divided by the number of days in that year.

30 ARTICLE XII

31 SCHEDULE

32 Ad valorem exemption for tangible personal property on land
33 classified as agricultural.—This section and the amendment to
34 Section 3 of Article VII, which authorizes the Legislature to
35 provide for a tax exemption for certain tangible personal
36 property, apply beginning with the 2026 tax roll.

37
38 BE IT FURTHER RESOLVED that the following statement be
39 placed on the ballot:



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40 CONSTITUTIONAL AMENDMENT
41 ARTICLE VII, SECTION 3
42 ARTICLE XII
43 AUTHORIZING LEGISLATURE TO EXEMPT TANGIBLE PERSONAL
44 PROPERTY ON AGRICULTURAL LAND FROM TAXATION.—Proposing an
45 amendment to the State Constitution to authorize the
46 Legislature, beginning with the 2026 tax roll, to exempt
47 tangible personal property located on land classified as
48 agricultural, used on such property in the production of
49 agricultural products or for agritourism activities, and owned
50 by the landowner or leaseholder of the