

By the Committee on Finance and Tax; and Senator Collins

593-03551-24

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Senate 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 certain tangible personal property from ad valorem taxation.

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

(b) There shall be exempt from taxation, cumulatively, to

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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

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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 energy
74 source devices subject to tangible personal property tax may be
75 exempt from ad valorem taxation, subject to limitations provided
76 by general law.

77 (3) Tangible personal property that is located on property
78 classified as agricultural land, as specified by general law;
79 used on such property in the production of agricultural products
80 or for agritourism activities; and owned by the landowner or
81 leaseholder of the agricultural land shall be exempt from ad
82 valorem taxation.

83 (f) There shall be granted an ad valorem tax exemption for
84 real property dedicated in perpetuity for conservation purposes,
85 including real property encumbered by perpetual conservation
86 easements or by other perpetual conservation protections, as
87 defined by general law.

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88 (g) By general law and subject to the conditions specified
89 therein, each person who receives a homestead exemption as
90 provided in section 6 of this article; who was a member of the
91 United States military or military reserves, the United States
92 Coast Guard or its reserves, or the Florida National Guard; and
93 who was deployed during the preceding calendar year on active
94 duty outside the continental United States, Alaska, or Hawaii in
95 support of military operations designated by the legislature
96 shall receive an additional exemption equal to a percentage of
97 the taxable value of his or her homestead property. The
98 applicable percentage shall be calculated as the number of days
99 during the preceding calendar year the person was deployed on
100 active duty outside the continental United States, Alaska, or
101 Hawaii in support of military operations designated by the
102 legislature divided by the number of days in that year.

ARTICLE XII

SCHEDULE

105 Ad valorem exemption for tangible personal property on land
106 classified as agricultural.—This section and the amendment to
107 Section 3 of Article VII, which authorizes the Legislature to
108 provide for a tax exemption for certain tangible personal
109 property, apply beginning with the 2026 tax roll.

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

CONSTITUTIONAL AMENDMENT

ARTICLE VII, SECTION 3

ARTICLE XII

AUTHORIZING LEGISLATURE TO EXEMPT TANGIBLE PERSONAL

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117 PROPERTY ON AGRICULTURAL LAND FROM TAXATION.—Proposing an
118 amendment to the State Constitution to authorize the
119 Legislature, beginning with the 2026 tax roll, to exempt
120 tangible personal property located on land classified as
121 agricultural, used on such property in the production of
122 agricultural products or for agritourism activities, and owned
123 by the landowner or leaseholder of the land from ad valorem
124 taxation.