

Amendment No.

COMMITTEE/SUBCOMMITTEE ACTION

|                       |               |       |
|-----------------------|---------------|-------|
| ADOPTED               | <u>    </u>   | (Y/N) |
| ADOPTED AS AMENDED    | <u>    </u>   | (Y/N) |
| ADOPTED W/O OBJECTION | <u>    </u>   | (Y/N) |
| FAILED TO ADOPT       | <u>    </u>   | (Y/N) |
| WITHDRAWN             | <u>    </u>   | (Y/N) |
| OTHER                 | <u>      </u> |       |

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1 Committee/Subcommittee hearing bill: State Affairs Committee  
2 Representative Alvarez, D. offered the following:

**Amendment (with schedule, ballot and title amendments)**

Remove lines 75-102 and insert:

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

(g) By general law and subject to the conditions specified therein, each person who receives a homestead exemption as provided in section 6 of this article; who was a member of the United States military or military reserves, the United States Coast Guard or its reserves, or the Florida National Guard; and who was deployed during the preceding calendar year on active

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17 duty outside the continental United States, Alaska, or Hawaii in  
18 support of military operations designated by the legislature  
19 shall receive an additional exemption equal to a percentage of  
20 the taxable value of his or her homestead property. The  
21 applicable percentage shall be calculated as the number of days  
22 during the preceding calendar year the person was deployed on  
23 active duty outside the continental United States, Alaska, or  
24 Hawaii in support of military operations designated by the  
25 legislature divided by the number of days in that year.

26 (h) (1) Tangible personal property that meets all of the  
27 following conditions shall be exempt from ad valorem taxation:

28 a. Habitually located or typically present on property  
29 classified as agricultural.

30 b. Used in the production of agricultural products or for  
31 agritourism activities.

32 c. Owned by the landowner or leaseholder of the  
33 agricultural land.

34 (2) The exemption provided by this subsection is subject  
35 to conditions and limitations and reasonable definitions as  
36 specified by the legislature in general law.

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39 **S C H E D U L E A M E N D M E N T**

40 Remove lines 106-109 and insert:

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41 classified as agricultural.-The amendment to Section 3 of  
42 Article VII, providing for a tax exemption for certain tangible  
43 personal property, and this section, shall take effect upon  
44 approval by the electors and shall first apply for assessments  
45 for tax years beginning January 1, 2027.

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48 **B A L L O T A M E N D M E N T**

49 Remove lines 116-123 and insert:

50 EXEMPTION OF TANGIBLE PERSONAL PROPERTY ON AGRICULTURAL  
51 LAND FROM TAXATION.-Proposing an amendment to the State  
52 Constitution to exempt tangible personal property habitually  
53 located or typically present on land classified as agricultural,  
54 used in the production of agricultural products or for  
55 agritourism activities, and owned by the landowner or  
56 leaseholder of the agricultural land from ad valorem taxation.  
57 If approved this amendment would first apply for tax years  
58 beginning January 1, 2027.

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60  
61 **T I T L E A M E N D M E N T**

62 Remove lines 4-5 and insert:

63 Article XII of the State Constitution to exempt  
64 certain