

Amendment No.

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED	_____	(Y/N)
ADOPTED AS AMENDED	_____	(Y/N)
ADOPTED W/O OBJECTION	_____	(Y/N)
FAILED TO ADOPT	_____	(Y/N)
WITHDRAWN	_____	(Y/N)
OTHER		

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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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