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CS/HJR 1215

2025 Legislature

## House 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 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

ENROLLED

CS/HJR 1215

2025 Legislature

26    exempted by general law from taxation.

27            (b)    There shall be exempt from taxation, cumulatively, to  
28    every head of a family residing in this state, household goods  
29    and personal effects to the value fixed by general law, not less  
30    than one thousand dollars, and to every widow or widower or  
31    person who is blind or totally and permanently disabled,  
32    property to the value fixed by general law not less than five  
33    hundred dollars.

34            (c)    Any county or municipality may, for the purpose of its  
35    respective tax levy and subject to the provisions of this  
36    subsection and general law, grant community and economic  
37    development ad valorem tax exemptions to new businesses and  
38    expansions of existing businesses, as defined by general law.  
39    Such an exemption may be granted only by ordinance of the county  
40    or municipality, and only after the electors of the county or  
41    municipality voting on such question in a referendum authorize  
42    the county or municipality to adopt such ordinances. An  
43    exemption so granted shall apply to improvements to real  
44    property made by or for the use of a new business and  
45    improvements to real property related to the expansion of an  
46    existing business and shall also apply to tangible personal  
47    property of such new business and tangible personal property  
48    related to the expansion of an existing business. The amount or  
49    limits of the amount of such exemption shall be specified by  
50    general law. The period of time for which such exemption may be

ENROLLED

CS/HJR 1215

2025 Legislature

51 granted to a new business or expansion of an existing business  
52 shall be determined by general law. The authority to grant such  
53 exemption shall expire ten years from the date of approval by  
54 the electors of the county or municipality, and may be renewable  
55 by referendum as provided by general law.

56 (d) Any county or municipality may, for the purpose of its  
57 respective tax levy and subject to the provisions of this  
58 subsection and general law, grant historic preservation ad  
59 valorem tax exemptions to owners of historic properties. This  
60 exemption may be granted only by ordinance of the county or  
61 municipality. The amount or limits of the amount of this  
62 exemption and the requirements for eligible properties must be  
63 specified by general law. The period of time for which this  
64 exemption may be granted to a property owner shall be determined  
65 by general law.

66 (e) By general law and subject to conditions specified  
67 therein:

68 (1) Twenty-five thousand dollars of the assessed value of  
69 property subject to tangible personal property tax shall be  
70 exempt from ad valorem taxation.

71 (2) The assessed value of solar devices or renewable  
72 energy source devices subject to tangible personal property tax  
73 may be exempt from ad valorem taxation, subject to limitations  
74 provided by general law.

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

ENROLLED

CS/HJR 1215

2025 Legislature

76 | real property dedicated in perpetuity for conservation purposes,  
77 | including real property encumbered by perpetual conservation  
78 | easements or by other perpetual conservation protections, as  
79 | defined by general law.

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

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

97 |           a. Habitually located or typically present on land  
98 | classified as agricultural.

99 |           b. Used in the production of agricultural products or for  
100 | agritourism activities.

ENROLLED

CS/HJR 1215

2025 Legislature

101 c. Owned by the landowner or leaseholder of the  
102 agricultural land.

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

## ARTICLE XII

## SCHEDULE

108 Ad valorem exemption for tangible personal property on land  
109 classified as agricultural.—The amendment to Section 3 of  
110 Article VII, providing for a tax exemption for certain tangible  
111 personal property, and this section, shall take effect upon  
112 approval by the electors and shall first apply for assessments  
113 for tax years beginning January 1, 2027.

114 BE IT FURTHER RESOLVED that the following statement be  
115 placed on the ballot:

## CONSTITUTIONAL AMENDMENT

## ARTICLE VII, SECTION 3

## ARTICLE XII

119 EXEMPTION OF TANGIBLE PERSONAL PROPERTY ON AGRICULTURAL  
120 LAND FROM TAXATION.—Proposing an amendment to the State  
121 Constitution to exempt tangible personal property habitually  
122 located or typically present on land classified as agricultural,  
123 used in the production of agricultural products or for  
124 agritourism activities, and owned by the landowner or  
125 leaseholder of the agricultural land from ad valorem taxation.

ENROLLED

CS/HJR 1215

2025 Legislature

126 | If approved this amendment would first apply for tax years  
127 | beginning January 1, 2027.