

By Senator Margolis

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Senate Joint Resolution

A joint resolution proposing an amendment to Section 3 of Article VII of the State Constitution to allow the Legislature, by general law, to exempt from taxation any property owned by a municipality.

Be It Resolved by the Legislature of the State of Florida:

That the following amendment to Section 3 of Article VII of the State Constitution is 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 may be exempted from taxation by general law, but all property owned by a municipality and used exclusively by it for municipal or public purposes is 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 every head of a family residing in this state, household goods and personal effects to the value fixed by general law, not less

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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
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

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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, twenty-five thousand dollars of the assessed value of
68 property subject to tangible personal property tax shall be
69 exempt from ad valorem taxation.

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

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

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88 Hawaii in support of military operations designated by the
89 legislature divided by the number of days in that year.

90 BE IT FURTHER RESOLVED that the following statement be
91 placed on the ballot:

92 CONSTITUTIONAL AMENDMENT

93 ARTICLE VII, SECTION 3

94 FINANCE AND TAXATION.--Proposing an amendment to the State
95 Constitution to allow the Legislature, by general law, to exempt
96 from taxation any property owned by a municipality.