

HJR 473

2014

House 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 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 and used exclusively by it for municipal or public purposes is ~~shall be~~ exempt from taxation. Property owned by a municipality may be exempted from taxation by general law. 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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27 every head of a family residing in this state, household goods
28 and personal effects to the value fixed by general law, not less
29 than one thousand dollars, and to every widow or widower or
30 person who is blind or totally and permanently disabled,
31 property to the value fixed by general law not less than five
32 hundred dollars.

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

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CODING: Words ~~stricken~~ are deletions; words underlined are additions.

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53 the electors of the county or municipality, and may be renewable
54 by referendum as provided by general law.

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

65 (e) By general law and subject to conditions specified
66 therein, twenty-five thousand dollars of the assessed value of
67 property subject to tangible personal property tax shall be
68 exempt from ad valorem taxation.

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

74 (g) By general law and subject to the conditions specified
75 therein, each person who receives a homestead exemption as
76 provided in section 6 of this article; who was a member of the
77 United States military or military reserves, the United States
78 Coast Guard or its reserves, or the Florida National Guard; and

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79 | who was deployed during the preceding calendar year on active
 80 | duty outside the continental United States, Alaska, or Hawaii in
 81 | support of military operations designated by the legislature
 82 | shall receive an additional exemption equal to a percentage of
 83 | the taxable value of his or her homestead property. The
 84 | applicable percentage shall be calculated as the number of days
 85 | during the preceding calendar year the person was deployed on
 86 | active duty outside the continental United States, Alaska, or
 87 | Hawaii in support of military operations designated by the
 88 | legislature divided by the number of days in that year.

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

91 | CONSTITUTIONAL AMENDMENT

92 | ARTICLE VII, SECTION 3

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