

BILL

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House Joint Resolution

A joint resolution proposing an amendment to Section 3 of Article VII of the State Constitution, relating to ad valorem taxation, to provide certain members of the military a credit against future ad valorem taxes owed on homestead property.

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; credits.—

(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 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 than one thousand dollars, and to every widow or widower or

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30 | person who is blind or totally and permanently disabled, property
 31 | to the value fixed by general law not less than five hundred
 32 | 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 exemption
 42 | so granted shall apply to improvements to real property made by
 43 | or for the use of a new business and improvements to real
 44 | property related to the expansion of an existing business and
 45 | shall also apply to tangible personal property of such new
 46 | business and tangible personal property related to the expansion
 47 | of an existing business. The amount or limits of the amount of
 48 | such exemption shall be specified by general law. The period of
 49 | time for which such exemption may be granted to a new business or
 50 | expansion of an existing business shall be determined by general
 51 | law. The authority to grant such exemption shall expire ten years
 52 | from the date of approval by the electors of the county or
 53 | municipality, and may be renewable by referendum as provided by
 54 | general law.

55 | (d) By general law and subject to conditions specified
 56 | therein, there may be granted an ad valorem tax exemption to a
 57 | renewable energy source device and to real property on which such
 58 | device is installed and operated, to the value fixed by general

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59 | law not to exceed the original cost of the device, and for the
60 | period of time fixed by general law not to exceed ten years.

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

71 | (f) By general law and subject to definitions, conditions,
72 | and procedures specified therein, every person who is a member of
73 | the United States military, the military reserves, or the Florida
74 | National Guard and who qualifies for the homestead exemption
75 | provided in Section 6(a) of this Article at the time he or she is
76 | deployed on active duty outside the continental United States,
77 | Alaska, or Hawaii shall receive a credit against future ad
78 | valorem taxes owed on the person's homestead property based upon
79 | the number of days in a calendar year that the person is deployed
80 | on active duty outside the continental United States, Alaska, or
81 | Hawaii in support of military operations designated by the
82 | legislature.

83 | BE IT FURTHER RESOLVED that the following statement be
84 | placed on the ballot:

85 | CONSTITUTIONAL AMENDMENT
86 | ARTICLE VII, SECTION 3

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87 DEPLOYED MILITARY PERSONNEL CREDIT ON FUTURE HOMESTEAD AD
88 VALOREM TAX.--Proposing an amendment to the State Constitution to
89 provide a credit against future ad valorem taxes owed on
90 homestead property to every person who is a member of the United
91 States military, the military reserves, or the Florida National
92 Guard and who qualifies for the homestead exemption provided in
93 Section 6(a) of Article VII at the time he or she is deployed on
94 active duty outside the continental United States, Alaska, or
95 Hawaii, based upon the number of days in a calendar year that the
96 person is deployed on active duty outside the continental United
97 States, Alaska, or Hawaii in support of military operations
98 designated by the Legislature; authorizing the Legislature to
99 enact general laws to implement the amendment; subjecting the
100 credit to definitions, conditions, and procedures in general law.