

PCB GEAC 08-04

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House Joint Resolution

A joint resolution proposing an amendment to Section 3 of Article VII of the State Constitution to provide certain members of the military a credit for property taxes paid 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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29 | person who is blind or totally and permanently disabled,
 30 | property to the value fixed by general law not less than five
 31 | hundred dollars.

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

54 | (d) By general law and subject to conditions specified
 55 | therein, there may be granted an ad valorem tax exemption to a
 56 | renewable energy source device and to real property on which

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57 such device is installed and operated, to the value fixed by
 58 general law not to exceed the original cost of the device, and
 59 for the period of time fixed by general law not to exceed ten
 60 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, each person who is a member of
 73 the United States military, the military reserves, or the
 74 Florida National Guard and who has received the homestead
 75 exemption provided in Section 6(a) of this Article at the time
 76 he or she is deployed on active duty outside the continental
 77 United States, Alaska, or Hawaii shall receive a credit for
 78 property taxes paid on the person's homestead property based
 79 upon the number of days in a calendar year that the person is
 80 deployed on active duty outside the continental United States,
 81 Alaska, or Hawaii in support of military operations designated
 82 by the legislature. Future ad valorem taxes owed on the person's
 83 homestead property shall be reduced by the amount of the credit
 84 until the credit is exhausted.

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85 BE IT FURTHER RESOLVED that the following statement be
 86 placed on the ballot:

87 CONSTITUTIONAL AMENDMENT

88 ARTICLE VII, SECTION 3

89 FUTURE HOMESTEAD AD VALOREM TAX CREDIT FOR DEPLOYED
 90 MILITARY PERSONNEL.--Proposing an amendment to the State
 91 Constitution to authorize as provided by general law a credit
 92 for property taxes paid on homestead property owned by each
 93 person who is a member of the United States military, the
 94 military reserves, or the Florida National Guard and who has
 95 received the homestead exemption provided in s. 6(a), Art. VII
 96 of the State Constitution at the time he or she is deployed on
 97 active duty outside the continental United States, Alaska, or
 98 Hawaii, based upon the number of days in a calendar year that
 99 the person is deployed on active duty outside the continental
 100 United States, Alaska, or Hawaii in support of military
 101 operations designated by the Legislature, and provide for
 102 reduction of future ad valorem taxes on such homestead property
 103 by the amount of any credit remaining. Future ad valorem taxes
 104 owed on the person's homestead property will be reduced by the
 105 amount of the credit until the credit is exhausted.