



Finance and Tax Committee

Thursday, November 5, 2015

2:00 p.m. – 4:00 p.m.

Morris Hall

ACTION PACKET

COMMITTEE MEETING REPORT

Finance & Tax Committee

11/5/2015 2:00:00PM

Location: Morris Hall (17 HOB)

Summary:

Finance & Tax Committee

Thursday November 05, 2015 02:00 pm

HJR 275	Favorable With Committee Substitute	Yeas: 16	Nays: 1
HB 277	Favorable With Committee Substitute	Yeas: 16	Nays: 1
PCB FTC 16-01	Favorable	Yeas: 12	Nays: 5
PCB FTC 16-02	Favorable	Yeas: 11	Nays: 6

Committee meeting was reported out: Thursday, November 05, 2015 4:40:58PM

COMMITTEE MEETING REPORT

Finance & Tax Committee

11/5/2015 2:00:00PM

Location: Morris Hall (17 HOB)

Attendance:

	<i>Present</i>	<i>Absent</i>	<i>Excused</i>
Matt Gaetz (Chair)	X		
Frank Artiles	X		
Lori Berman	X		
Randolph Bracy	X		
Jason Brodeur	X		
Matt Caldwell	X		
Robert Cortes	X		
Jay Fant	X		
Jared Moskowitz	X		
Ray Rodrigues	X		
José Rodríguez	X		
Hazelle Rogers	X		
Richard Stark	X		
Jennifer Sullivan	X		
John Tobia	X		
Jay Trumbull	X		
Charles Van Zant	X		
Ritch Workman			X
Totals:	17	0	1

Committee meeting was reported out: Thursday, November 05, 2015 4:40:58PM

COMMITTEE MEETING REPORT

Finance & Tax Committee

11/5/2015 2:00:00PM

Location: Morris Hall (17 HOB)

HJR 275 : Homestead Tax Exemption/Senior, Low-income, Long-term Residents

Favorable With Committee Substitute

	<i>Yea</i>	<i>Nay</i>	<i>No Vote</i>	<i>Absentee Yea</i>	<i>Absentee Nay</i>
Frank Artiles	X				
Lori Berman	X				
Randolph Bracy	X				
Jason Brodeur	X				
Matt Caldwell	X				
Robert Cortes	X				
Jay Fant	X				
Jared Moskowitz	X				
Ray Rodrigues	X				
José Rodríguez	X				
Hazelle Rogers	X				
Richard Stark	X				
Jennifer Sullivan	X				
John Tobia		X			
Jay Trumbull	X				
Charles Van Zant	X				
Ritch Workman			X		
Matt Gaetz (Chair)	X				
	Total Yeas: 16	Total Nays: 1			

Committee meeting was reported out: Thursday, November 05, 2015 4:40:58PM

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. HJR 275 (2016)

Amendment No. 1

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED — (Y/N)
ADOPTED AS AMENDED — (Y/N)
ADOPTED W/O OBJECTION ✓ (Y/N)
FAILED TO ADOPT — (Y/N)
WITHDRAWN — (Y/N)
OTHER —

1 Committee/Subcommittee hearing bill: Finance & Tax Committee
2 Representative Avila offered the following:

3
4 **Amendment (with title amendment)**

5 Remove everything after the resolving clause and insert:
6 That the following amendment to Section 6 of Article VII and the
7 creation of Section 34 of Article XII of the State Constitution
8 are agreed to and shall be submitted to the electors of this
9 state for approval or rejection at the next general election or
10 at an earlier special election specifically authorized by law
11 for that purpose:

12 ARTICLE VII

13 FINANCE AND TAXATION

14 SECTION 6. Homestead exemptions.—

15 (a) Every person who has the legal or equitable title to
16 real estate and maintains thereon the permanent residence of the
17 owner, or another legally or naturally dependent upon the owner,

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. HJR 275 (2016)

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18 shall be exempt from taxation thereon, except assessments for
19 special benefits, up to the assessed valuation of twenty-five
20 thousand dollars and, for all levies other than school district
21 levies, on the assessed valuation greater than fifty thousand
22 dollars and up to seventy-five thousand dollars, upon
23 establishment of right thereto in the manner prescribed by law.
24 The real estate may be held by legal or equitable title, by the
25 entireties, jointly, in common, as a condominium, or indirectly
26 by stock ownership or membership representing the owner's or
27 member's proprietary interest in a corporation owning a fee or a
28 leasehold initially in excess of ninety-eight years. The
29 exemption shall not apply with respect to any assessment roll
30 until such roll is first determined to be in compliance with the
31 provisions of section 4 by a state agency designated by general
32 law. This exemption is repealed on the effective date of any
33 amendment to this Article which provides for the assessment of
34 homestead property at less than just value.

35 (b) Not more than one exemption shall be allowed any
36 individual or family unit or with respect to any residential
37 unit. No exemption shall exceed the value of the real estate
38 assessable to the owner or, in case of ownership through stock
39 or membership in a corporation, the value of the proportion
40 which the interest in the corporation bears to the assessed
41 value of the property.

42 (c) By general law and subject to conditions specified
43 therein, the Legislature may provide to renters, who are

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44 permanent residents, ad valorem tax relief on all ad valorem tax
45 levies. Such ad valorem tax relief shall be in the form and
46 amount established by general law.

47 (d) The legislature may, by general law, allow counties or
48 municipalities, for the purpose of their respective tax levies
49 and subject to the provisions of general law, to grant either or
50 both of the following additional homestead tax exemptions:

51 (1) An exemption not exceeding fifty thousand dollars to a
52 ~~any~~ person who has the legal or equitable title to real estate
53 and maintains thereon the permanent residence of the owner, and
54 who has attained age sixty-five, and whose household income, as
55 defined by general law, does not exceed twenty thousand dollars;
56 or

57 (2) An exemption equal to the assessed value of the
58 property to a ~~any~~ person who has the legal or equitable title to
59 real estate with a just value less than two hundred and fifty
60 thousand dollars, as determined in the first tax year that the
61 owner applies for and is eligible for the exemption, and who has
62 maintained thereon the permanent residence of the owner for not
63 less than twenty-five years, and who has attained age sixty-
64 five, and whose household income does not exceed the income
65 limitation prescribed in paragraph (1).

66
67 The general law must allow counties and municipalities to grant
68 these additional exemptions, within the limits prescribed in
69 this subsection, by ordinance adopted in the manner prescribed

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70 | by general law, and must provide for the periodic adjustment of
71 | the income limitation prescribed in this subsection for changes
72 | in the cost of living.

73 | (e) Each veteran who is age 65 or older who is partially
74 | or totally permanently disabled shall receive a discount from
75 | the amount of the ad valorem tax otherwise owed on homestead
76 | property the veteran owns and resides in if the disability was
77 | combat related and the veteran was honorably discharged upon
78 | separation from military service. The discount shall be in a
79 | percentage equal to the percentage of the veteran's permanent,
80 | service-connected disability as determined by the United States
81 | Department of Veterans Affairs. To qualify for the discount
82 | granted by this subsection, an applicant must submit to the
83 | county property appraiser, by March 1, an official letter from
84 | the United States Department of Veterans Affairs stating the
85 | percentage of the veteran's service-connected disability and
86 | such evidence that reasonably identifies the disability as
87 | combat related and a copy of the veteran's honorable discharge.
88 | If the property appraiser denies the request for a discount, the
89 | appraiser must notify the applicant in writing of the reasons
90 | for the denial, and the veteran may reapply. The Legislature
91 | may, by general law, waive the annual application requirement in
92 | subsequent years. This subsection is self-executing and does not
93 | require implementing legislation.

94 | (f) By general law and subject to conditions and
95 | limitations specified therein, the Legislature may provide ad

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96 | valorem tax relief equal to the total amount or a portion of the
97 | ad valorem tax otherwise owed on homestead property to the:

98 | (1) Surviving spouse of a veteran who died from service-
99 | connected causes while on active duty as a member of the United
100 | States Armed Forces.

101 | (2) Surviving spouse of a first responder who died in the
102 | line of duty.

103 | (3) As used in this subsection and as further defined by
104 | general law, the term:

105 | a. "First responder" means a law enforcement officer, a
106 | correctional officer, a firefighter, an emergency medical
107 | technician, or a paramedic.

108 | b. "In the line of duty" means arising out of and in the
109 | actual performance of duty required by employment as a first
110 | responder.

111 | ARTICLE XII

112 | SCHEDULE

113 | SECTION 34. Additional ad valorem exemption for persons 65
114 | and older.—This section and the amendment to Section 6 of
115 | Article VII revising the just value determination for the
116 | additional ad valorem exemption for persons 65 and older shall
117 | take effect January 1, 2017, following approval of the electors
118 | and shall operate retroactively to January 1, 2013, for any
119 | person who received the exemption under paragraph (2) of
120 | subsection 6(d) of Article VII prior to January 1, 2017.

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121 BE IT FURTHER RESOLVED that the following statement be
122 placed on the ballot:

123 CONSTITUTIONAL AMENDMENT

124 ARTICLE VII, SECTION 6

125 HOMESTEAD TAX EXEMPTION FOR CERTAIN SENIOR, LOW-INCOME,
126 LONG-TERM RESIDENTS; DETERMINATION OF JUST VALUE.—Proposing to
127 amend the State Constitution, revising the homestead tax
128 exemption for assessed value of property with just value under
129 \$250,000 owned by certain low-income, long-time residents, that
130 may be granted by counties or municipalities, to specify that
131 just value is determined in the first year the person applies
132 for and is eligible for the exemption. The amendment takes
133 effect January 1, 2017, and applies retroactively to exemptions
134 granted prior to January 1, 2017.

135

136 -----

137 T I T L E A M E N D M E N T

138 Remove everything before the resolving clause and insert:
139 A joint resolution proposing an amendment to Section 6 of
140 Article VII and the creation of Section 34 of Article XII of the
141 State Constitution to revise the homestead tax exemption that
142 may be granted by counties or municipalities, if authorized by
143 general law, for the assessed value of property with a just
144 value less than \$250,000 and owned by persons age 65 or older
145 who meet certain residence and income requirements to specify
146 that just value shall be determined in the first tax year that

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. HJR 275 (2016)

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147 | the owner applies for and is eligible for the exemption, and to
148 | provide retroactive application and an effective date.

COMMITTEE MEETING REPORT

Finance & Tax Committee

11/5/2015 2:00:00PM

Location: Morris Hall (17 HOB)

HB 277 : County and Municipality Property Tax Exemption

Favorable With Committee Substitute

	Yea	Nay	No Vote	Absentee Yea	Absentee Nay
Frank Artiles	X				
Lori Berman	X				
Randolph Bracy	X				
Jason Brodeur	X				
Matt Caldwell	X				
Robert Cortes	X				
Jay Fant	X				
Jared Moskowitz	X				
Ray Rodrigues	X				
José Rodríguez	X				
Hazelle Rogers	X				
Richard Stark	X				
Jennifer Sullivan	X				
John Tobia		X			
Jay Trumbull	X				
Charles Van Zant	X				
Ritch Workman			X		
Matt Gaetz (Chair)	X				
Total Yeas: 16		Total Nays: 1			

Committee meeting was reported out: Thursday, November 05, 2015 4:40:58PM

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. HB 277 (2016)

Amendment No. 1

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED	—	(Y/N)
ADOPTED AS AMENDED	—	(Y/N)
ADOPTED W/O OBJECTION	<input checked="" type="checkbox"/>	(Y)N
FAILED TO ADOPT	—	(Y/N)
WITHDRAWN	—	(Y/N)
OTHER	_____	

1 Committee/Subcommittee hearing bill: Finance & Tax Committee
 2 Representative Avila offered the following:

3
 4 **Amendment (with title amendment)**

5 Remove everything after the enacting clause and insert:

6 Section 1. Subsection (2) of section 196.075, Florida
 7 Statutes, is amended to read:

8 196.075 Additional homestead exemption for persons 65 and
 9 older.—

10 (2) In accordance with s. 6(d), Art. VII of the State
 11 Constitution, the board of county commissioners of any county or
 12 the governing authority of any municipality may adopt an
 13 ordinance to allow either or both of the following additional
 14 homestead exemptions:

15 (a) Up to \$50,000 for a any person who has the legal or
 16 equitable title to real estate and maintains thereon the
 17 permanent residence of the owner, who has attained age 65, and

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18 whose household income does not exceed \$20,000. ~~or~~

19 (b) The amount of the assessed value of the property for a
20 any person who has the legal or equitable title to real estate
21 with a just value less than \$250,000, as determined in the first
22 tax year that the owner applies for and is eligible for the
23 exemption, and who has maintained thereon the permanent
24 residence of the owner for at least 25 years, who has attained
25 age 65, and whose household income does not exceed the income
26 limitation prescribed in paragraph (a), as calculated in
27 subsection (3).

28 Section 2. For purposes of s. 196.075(2)(b) as amended by
29 this act, the just value determination for any person who
30 received the exemption under s. 196.075(2)(b) prior to the
31 effective date of this act shall be the just value as determined
32 in the first tax year that the owner applied for and was
33 eligible for the exemption prior to the effective date of this
34 act. Such person may reapply for the exemption in subsequent
35 years, regardless of the current just value of his or her
36 homestead property.

37 Section 3. For purposes of s. 196.075(2)(b) as amended by
38 this act, any person who received the exemption under s.
39 196.075(2)(b) prior to the effective date of this act may apply
40 to the tax collector for a refund, pursuant to s. 197.182, for
41 any prior year in which the exemption was denied solely because
42 the just value of the homestead property was greater than
43 \$250,000. The refund for a year shall be equal to the difference

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44 | between the previous tax liability for that year without the
45 | exemption and their tax liability with the exemption.

46 | Section 4. This act shall take effect on the same date
47 | that HJR 275 or a similar joint resolution having substantially
48 | the same specific intent and purpose takes effect, if such joint
49 | resolution is approved by the electors at the general election
50 | to be held in November 2016, and shall apply retroactively to
51 | the 2013 tax roll for any person who received the exemption
52 | under s. 196.075(2)(b) prior to the effective date of this act.

53 |

54 | -----

55 | **T I T L E A M E N D M E N T**

56 | Remove everything before the enacting clause and insert:
57 | An act relating to a county and municipality homestead tax
58 | exemption; amending s. 196.075, F.S.; revising the homestead tax
59 | exemption that may be adopted by a county or municipality by
60 | ordinance for the assessed value of property with a just value
61 | less than \$250,000 which is owned by persons age 65 or older who
62 | meet certain residence and income requirements; specifying that
63 | just value shall be determined in the first tax year that the
64 | owner applies for and is eligible for the exemption; providing
65 | for a refund of overpaid taxes in prior years; providing
66 | retroactive application; providing a contingent effective date.

COMMITTEE MEETING REPORT

Finance & Tax Committee

11/5/2015 2:00:00PM

Location: Morris Hall (17 HOB)

PCB FTC 16-01 : Ad Valorem Taxation

Favorable

	Yea	Nay	No Vote	Absentee Yea	Absentee Nay
Frank Artiles	X				
Lori Berman		X			
Randolph Bracy		X			
Jason Brodeur	X				
Matt Caldwell	X				
Robert Cortes	X				
Jay Fant	X				
Jared Moskowitz		X			
Ray Rodrigues	X				
José Rodriguez	X				
Hazelle Rogers		X			
Richard Stark		X			
Jennifer Sullivan	X				
John Tobia	X				
Jay Trumbull	X				
Charles Van Zant	X				
Ritch Workman			X		
Matt Gaetz (Chair)	X				
Total Yeas: 12		Total Nays: 5			

Appearances:

Amber Hughes (Lobbyist) - Opponent

Florida League of Cities
Sr. Legislative Advocate
P.O. Box 1757
Tallahassee FL
Phone: 850-701-3621

Davin Suggs - Opponent

Florida Association of Counties

Carolyn Johnson - Proponent

Florida Chamber of Commerce
Policy Director
135 S. Bronough Street
Tallahassee FL 32301
Phone: 850-521-1235

Danielle Scogging (State Employee) - Waive In Support

Florida Realtors
St. Public Policy Representative
200 S. Monroe Street
Tallahassee FL

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COMMITTEE MEETING REPORT

Finance & Tax Committee

11/5/2015 2:00:00PM

Location: Morris Hall (17 HOB)

PCB FTC 16-02 : Local Government Capital Recovery

Favorable

	Yea	Nay	No Vote	Absentee Yea	Absentee Nay
Frank Artiles	X				
Lori Berman		X			
Randolph Bracy		X			
Jason Brodeur	X				
Matt Caldwell	X				
Robert Cortes	X				
Jay Fant	X				
Jared Moskowitz		X			
Ray Rodrigues	X				
José Rodríguez		X			
Hazelle Rogers		X			
Richard Stark		X			
Jennifer Sullivan	X				
John Tobia	X				
Jay Trumbull	X				
Charles Van Zant	X				
Ritch Workman			X		
Matt Gaetz (Chair)	X				
Total Yeas: 11		Total Nays: 6			

Appearances:

Hughes, Amber (Lobbyist) - Opponent

Florida League of Cities
PO Box 1757
Tallahassee FL 32302
Phone: 850)701-3621

Suggs, Davin (Lobbyist) - Opponent

Florida Association of Counties
100 S Monroe St
Tallahassee FL 32301
Phone: 850)922-4300

Renewable Energy

Kelly Burk (Lobbyist) (At Request Of Chair) - Information Only

Dept. of Agriculture and Consumer Services
Director, Office of Energy
400 S. Monroe Street
Tallahassee FL 32308
Phone: 850-617-7700

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COMMITTEE MEETING REPORT

Finance & Tax Committee

11/5/2015 2:00:00PM

Location: Morris Hall (17 HOB)

Presentation/Workshop/Other Business Appearances:

Renewable Energy

Grace Lovett (Lobbyist) - Information Only
Dept. of Agriculture and Consumer Services
Director, Legislative Affairs
The Capitol, PL 10
Tallahassee FL 32399
Phone: 850-617-7700

Renewable Energy

Sergio Alvarez (Lobbyist) - Information Only
Dept. of Agriculture and Consumer Services
Chief Economist
The Capitol, PL 10
Tallahassee FL 32399
Phone: 850-617-7700

Renewable Energy

Kelly Burk - Information Only
Dept. of Agriculture and Consumer Services
Director, Office of Energy
400 S. Monroe Street
Tallahassee FL 32399
Phone: 850-617

Tobacco Tax

Andrew Fier (State Employee) (At Request Of Chair) - Information Only
Department of Business & Professional Regulations
Deputy General Counsel
1940 N. Monroe Street
Tallahassee FL 32399
Phone: 850-487-4827

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