A bill to be entitled
An act relating to ad valorem tax exemptions; amending
s. 196.199, F.S.; providing that certain leasehold
interests and improvements to land owned by the United
States, a branch of the United States Armed Forces, or
any agency or quasi-governmental agency of the United
States are exempt from ad valorem taxation under
specified circumstances; providing that such leasehold
interests and improvements are entitled to an
exemption from ad valorem taxation without an
application being filed for the exemption or the
property appraiser approving the exemption; providing
for retroactive application; providing an effective
date.

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

Section 1. Paragraph (a) of subsection (1) of section
196.199, Florida Statutes, is amended to read:
196.199 Government property exemption.—
(1) Property owned and used by the following governmental
units shall be exempt from taxation under the following
conditions:
(a) 1. All property of the United States is shall be exempt
from ad valorem taxation, except such property as is subject to
tax by this state or any political subdivision thereof or any
municipality under any law of the United States.
2. Notwithstanding any other provision of law, for purposes
of the exemption from ad valorem taxation provided in
subparagraph 1., property of the United States includes any
leasehold interest of and improvements affixed to land owned by
the United States, any branch of the United States Armed Forces,
or any agency or quasi-governmental agency of the United States
if the leasehold interest and improvements are acquired or
constructed and used pursuant to the federal Military Housing
Privatization Initiative of 1996, 10 U.S.C. ss. 2871 et seq. As
used in this subparagraph, the term “improvements” includes, but
is not limited to, actual housing units and any facilities that
are directly related to such housing units, including any
housing maintenance facilities, housing rental and management
offices, parks and community centers, and recreational
facilities. Any leasehold interest and improvements described in
this subparagraph shall be construed as being owned by the
United States, the applicable branch of the United States Armed
Forces, or the applicable agency or quasi-governmental agency of
the United States and are exempt from ad valorem taxation
without the necessity of an application for exemption being
filed or approved by the property appraiser.

a. This subparagraph applies only to leasehold interests
and improvements used to provide housing for persons on active
duty in the military or their dependents. If portions of the
property are used to provide housing to other persons, the
exempt portion of the property is equal to a fraction, the
numerator of which is the number of residential units on the
property that are used by persons on active duty in the military
or their dependents and the denominator of which is the number
of residential units on the property.

b. This subparagraph does not apply to a transient public
lodging establishment as that term is defined in s. 509.013.

Section 2. This act shall take effect upon becoming a law and shall apply retroactively to January 1, 2007.