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 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.

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