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LEGISLATIVE ACTION

Senate

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House

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Floor: WD/2R

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03/09/2018 04:50 PM

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Senator Gibson moved the following:

Senate Amendment (with title amendment)

Between lines 480 and 481

insert:

Section 14. Section 423.02, Florida Statutes, is amended to read:

423.02 Housing projects exempted from taxes and assessments; payments in lieu thereof.—The housing projects, including all property of housing authorities used for or in connection therewith or appurtenant thereto, of housing authorities, or their nonprofit instrumentalities as authorized



12 by s. 421.08(8), shall be exempt from all taxes and special
13 assessments of the state or any city, town, county, or political
14 subdivision of the state, provided, however, that in lieu of
15 such taxes or special assessments, a housing authority or its
16 nonprofit instrumentality may agree to make payments to any
17 city, town, county, or political subdivision of the state for
18 services, improvements, or facilities furnished by such city,
19 town, county, or political subdivision for the benefit of a
20 housing project owned by the housing authority or its nonprofit
21 instrumentality, but in no event shall such payments exceed the
22 estimated cost to such city, town, county, or political
23 subdivision of the services, improvements, or facilities to be
24 so furnished. A city, town, county, or political subdivision of
25 the state may not rename, modify terminology, or otherwise
26 change a tax or assessment with the intent to circumvent the
27 exemption provided under this section, which must be interpreted
28 broadly to protect housing authorities or their nonprofit
29 instrumentalities from taxation or assessment.

30
31 ===== T I T L E A M E N D M E N T =====

32 And the title is amended as follows:

33 Delete line 42

34 and insert:

35 certain circumstances; amending s. 423.02, F.S.;

36 exempting certain nonprofit instrumentalities from all

37 taxes and special assessments of the state or any

38 city, town, county, or political subdivision of the

39 state; authorizing such a nonprofit instrumentality to

40 agree to make payments to any city, town, county, or



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41 political subdivision of the state for services,
42 improvements, or facilities furnished by such city,
43 town, county, or political subdivision for the benefit
44 of a certain housing project; prohibiting a city,
45 town, county, or political subdivision of the state
46 from renaming, modifying terminology, or otherwise
47 changing a tax or assessment with the intent to
48 circumvent the exemption provided under this section;
49 providing construction; providing an effective date.