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LEGISLATIVE ACTION

Senate

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House

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



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

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

And the title is amended as follows:

Delete line 42

and insert:

certain circumstances; amending s. 423.02, F.S.;
exempting certain nonprofit instrumentalities from all
taxes and special assessments of the state or any
city, town, county, or political subdivision of the
state; authorizing such a nonprofit instrumentality to
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.