

Committee on Communications, Energy, and Public Utilities

CS/HJR 193 — Solar or Renewable Energy Source Devices/Exemption from Certain Taxation and Assessment

by Regulatory Affairs Committee; and Reps. Rodrigues, R., Berman, and others (CS/CS/SJR 170 by Appropriations Committee; Finance and Tax Committee; and Senators Brandes and Hutson)

The Florida Constitution (Constitution) provides for local government ad valorem taxes on real property and tangible personal property, assessment of property for tax purposes, and exemptions to these taxes.

Currently, Article VII, section 4(i) of the Constitution provides that the legislature, by general law and subject to conditions specified therein, may prohibit the consideration of the installation of a renewable energy source device in the determination of the assessed value of real property used for residential purposes.

The joint resolution proposes two amendments to the Florida Constitution, which will be submitted to the electors of the state for approval or rejection at the next general election or at an earlier special election specifically authorized by law for that purpose (CS/HB 195 (see separate summary) provides that, pursuant to Section 5 of Article XI of the State Constitution, a special election will be held on August 30, 2016, concurrently with other statewide elections held on that date).

The first amendment authorizes the Legislature to exempt the assessed value of solar devices or renewable energy source devices from ad valorem taxation on tangible personal property.

The second amendment authorizes the Legislature to prohibit, by general law, a property appraiser from considering the installation of a solar device or a renewable energy source device in the determination of assessed value of real property for the purpose of ad valorem taxation. This expands the current constitutional provision by including both residential and nonresidential real property.

If approved by the Governor, these provisions take effect January 1, 2018.

Vote: Senate 37-0; House 117-0