

Committee on Military Affairs, Space, and Domestic Security

CS/CS/HB 1141 — Ad Valorem Tax Exemption/Deployed Servicemembers

by Finance and Tax Committee; Community and Military Affairs Subcommittee; and Rep. Steube and others (CS/CS/SB 1502 by Budget Committee; Military Affairs, Space, and Domestic Security Committee; and Senators Simmons, Dean, and Altman)

The bill implements an amendment (Amendment 2) to s. 3, Art. VII of the State Constitution, which was approved by voters in the November 2010 General Election. The constitutional amendment provides an additional homestead property tax exemption for a member or former member of the United State military or military reserves, the United States Coast Guard or its reserves, or the Florida National Guard who receives a homestead exemption and was deployed in the previous year on active duty outside the continental United States, Alaska, or Hawaii in support of a designated military operation. The exempt amount is based upon the taxable value of the homestead of the servicemember on January 1 of the year in which the exemption is sought multiplied by the number of days that the servicemember was on a qualifying deployment in the preceding calendar year and divided by the number of days in that year.

The bill designates that servicemembers who were deployed during the preceding calendar year on active duty outside the continental United States, Alaska, or Hawaii in support of Operation Enduring Freedom, Operation Iraqi Freedom, and Operation New Dawn are eligible for the exemption.

The bill requires the Department of Military Affairs to annually submit to the Legislature a report of all known and unclassified military operations outside the continental United States, Alaska, or Hawaii for which servicemembers based in the continental United States have been deployed during the previous calendar year.

The bill also provides procedures to claim the exemption, in which a servicemember, or a qualified designee, must file an application for exemption with the property appraiser on or before March 1 of the year following the year of the qualifying deployment. The bill requires the Department of Revenue (DOR) to prescribe a form for the application of the exemption and also permits DOR to adopt emergency rules to administer the provisions in the bill.

In addition, the bill provides procedures for property appraisers to apply or deny the partial ad valorem tax exemption.

Finally, the bill provides special provisions relating to the implementation of the tax exemption for the 2010 calendar year, in which the exemption will be applied to the ad valorem tax rolls for 2011. The deadline for eligible servicemembers to claim the additional tax exemption for a qualifying deployment during the 2010 calendar year is June 1, 2011.

If approved by the Governor, these provisions take effect upon becoming law, and first apply to ad valorem tax rolls for 2011.

Vote: Senate 38-0; House 116-0

