

Committee on Community Affairs

HB 7023 — Ad Valorem Tax Exemption for Deployed Servicemembers

by Finance and Tax Committee and Rep. Trumbull and others (CS/CS/SB 160 by Fiscal Policy Committee; Community Affairs Committee; and Senator Gaetz)

The Florida Constitution grants an exemption for military servicemembers who have Florida homesteads and are deployed on active duty outside the United States, Alaska, or Hawaii in support of military operations designated by the Legislature. The exemption is equal to the taxable value of the qualifying servicemember's homestead 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 adds 13 unclassified military operations for which deployed servicemembers may qualify for the exemption. These 13 operations include the following operations:

- Operation Joint Task Force Bravo, which began in 1995;
- Operation Joint Guardian, which began on June 12, 1999;
- Operations in the Balkans, which began in 2004;
- Operation Nomad Shadow, which began in 2007;
- Operation U.S. Airstrikes Al Qaeda in Somalia, which began in January 2007;
- Operation Copper Dune, which began in 2009;
- Operation Georgia Deployment Program, which began in August 2009;
- Operation Spartan Shield, which began June 2011;
- Operation Observant Compass, which began in October 2011;
- Operation Inherent Resolve, which began on August 8, 2014;
- Operation Atlantic Resolve, which began in April 2014; and
- Operation Freedom's Sentinel, which began on January 1, 2015.
- Operation Resolute Support, which began in January, 2015.

The bill also provides that the exemption is available to servicemembers who were deployed during the preceding calendar year on active duty outside the continental United States, Alaska, or Hawaii in support of a subordinate operation to a main operation listed in s. 196.173 (2), F.S.

The bill changes the application deadline for qualifying deployments during the 2014 and 2015 calendar years to June 1, 2016, for the military operations added by the bill. A servicemember may include in the application for the exemption for the 2016 calendar year the number of days that he or she was on a qualifying deployment during the 2014 and 2015 calendar years. If the number of days that a servicemember was on qualifying deployments in the 2014 and 2015 calendar years exceeds 365 days, the servicemember may receive a refund of taxes paid for the 2015 tax year. The amount of the 2015 tax year refund is equal to the number of days in excess of 365 that the servicemember was on qualifying deployments in the 2014 and 2015 calendar years divided by 365.

If approved by the Governor, these provisions take effect upon becoming law.

Vote: Senate 40-0; House 114-0