

By the Committee on Budget Subcommittee on Finance and Tax; and
Senators Detert and Gardiner

593-03831-12

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Senate Joint Resolution

A joint resolution proposing an amendment to Section 3 of Article VII and the creation of Section 32 of Article XII of the State Constitution to provide an additional exemption from ad valorem taxes on tangible personal property valued at more than \$25,000 but less than \$50,000, to authorize a county or municipality to provide an additional exemption from ad valorem taxation for tangible personal property by ordinance, and to provide an effective date.

Be It Resolved by the Legislature of the State of Florida:

That the following amendment to Section 3 of Article VII and the creation of Section 32 of Article XII of the State Constitution are agreed to and shall be submitted to the electors of this state for approval or rejection at the next general election or at an earlier special election specifically authorized by law for that purpose:

ARTICLE VII

FINANCE AND TAXATION

SECTION 3. Taxes; exemptions.—

(a) All property owned by a municipality and used exclusively by it for municipal or public purposes is ~~shall be~~ exempt from taxation. A municipality, owning property outside the municipality, may be required by general law to make payment to the taxing unit in which the property is located. Such portions of property as are used predominantly for educational, literary, scientific, religious, or charitable purposes may be

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30 exempted by general law from taxation.

31 (b) There shall be exempt from taxation, cumulatively, to
32 every head of a family residing in this state, household goods
33 and personal effects to the value fixed by general law, not less
34 than one thousand dollars, and to every widow or widower or
35 person who is blind or totally and permanently disabled,
36 property to the value fixed by general law not less than five
37 hundred dollars.

38 (c) Any county or municipality may, for the purpose of its
39 respective tax levy and subject to the provisions of this
40 subsection and general law, grant community and economic
41 development ad valorem tax exemptions to new businesses and
42 expansions of existing businesses, as defined by general law.
43 Such an exemption may be granted only by ordinance of the county
44 or municipality, and only after the electors of the county or
45 municipality voting on such question in a referendum authorize
46 the county or municipality to adopt such ordinances. An
47 exemption so granted shall apply to improvements to real
48 property made by or for the use of a new business and
49 improvements to real property related to the expansion of an
50 existing business and shall also apply to tangible personal
51 property of such new business and tangible personal property
52 related to the expansion of an existing business. The amount or
53 limits of the amount of such exemption shall be specified by
54 general law. The period of time for which such exemption may be
55 granted to a new business or expansion of an existing business
56 shall be determined by general law. The authority to grant such
57 exemption shall expire ten years from the date of approval by
58 the electors of the county or municipality, and may be renewable

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59 by referendum as provided by general law.

60 (d) Any county or municipality may, for the purpose of its
61 respective tax levy and subject to the provisions of this
62 subsection and general law, grant historic preservation ad
63 valorem tax exemptions to owners of historic properties. This
64 exemption may be granted only by ordinance of the county or
65 municipality. The amount or limits of the amount of this
66 exemption and the requirements for eligible properties must be
67 specified by general law. The period of time for which this
68 exemption may be granted to a property owner shall be determined
69 by general law.

70 (e) (1) By general law and subject to conditions specified
71 therein, twenty-five thousand dollars of the assessed value of
72 tangible personal property is subject to tangible personal
73 property tax shall be exempt from ad valorem taxation. Tangible
74 personal property is also exempt from ad valorem taxation if the
75 assessed value of such property is greater than twenty-five
76 thousand dollars but less than fifty thousand dollars.

77 (2) A county or municipality may, for the purposes of its
78 respective tax levy and subject to the provisions of this
79 subsection and general law, provide additional tangible personal
80 property tax exemptions by ordinance.

81 (f) There shall be granted an ad valorem tax exemption for
82 real property dedicated in perpetuity for conservation purposes,
83 including real property encumbered by perpetual conservation
84 easements or by other perpetual conservation protections, as
85 defined by general law.

86 (g) By general law and subject to the conditions specified
87 therein, each person who receives a homestead exemption as

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88 provided in section 6 of this article; who was a member of the
89 United States military or military reserves, the United States
90 Coast Guard or its reserves, or the Florida National Guard; and
91 who was deployed during the preceding calendar year on active
92 duty outside the continental United States, Alaska, or Hawaii in
93 support of military operations designated by the legislature
94 shall receive an additional exemption equal to a percentage of
95 the taxable value of his or her homestead property. The
96 applicable percentage shall be calculated as the number of days
97 during the preceding calendar year the person was deployed on
98 active duty outside the continental United States, Alaska, or
99 Hawaii in support of military operations designated by the
100 legislature divided by the number of days in that year.

ARTICLE XII

SCHEDULE

103 SECTION 32. Tangible personal property; ad valorem tax
104 exemption.—The amendment to Section 3 of Article VII providing
105 that property is exempt from tangible personal property tax if
106 the assessed value of such property is greater than twenty-five
107 thousand dollars but less than fifty-thousand dollars applies to
108 assessments for tax years beginning January 1, 2013.

109 BE IT FURTHER RESOLVED that the following statement be
110 placed on the ballot:

CONSTITUTIONAL AMENDMENT

ARTICLE VII, SECTION 3

ARTICLE XII, SECTION 32

114 PROPERTY TAX EXEMPTION.—Proposing an amendment to the State
115 Constitution to:

116 (1) Provide an exemption from ad valorem taxes on tangible

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117 personal property if the assessed value of an owner's tangible
118 personal property is greater than \$25,000 but less than \$50,000
119 dollars. This additional exemption, if approved by the voters,
120 will take effect on January 1, 2013, and apply to the 2013 tax
121 roll.

122 (2) Authorize a county or municipality, for the purpose of
123 its respective levy and subject to general law, to provide
124 tangible personal property tax exemptions by ordinance. This is
125 in addition to other statewide tangible personal property
126 exemptions already provided by the Constitution.