

1 A bill to be entitled
 2 An act relating to military housing ad valorem tax
 3 exemptions; amending s. 196.199, F.S.; providing that
 4 certain leasehold interests and improvements to land
 5 owned by the United States, a branch of the United
 6 States Armed Forces, or any agency or quasi-
 7 governmental agency of the United States are exempt
 8 from ad valorem taxation under specified
 9 circumstances; providing that such leasehold interests
 10 and improvements are entitled to an exemption from ad
 11 valorem taxation without an application being filed
 12 for the exemption or the property appraiser approving
 13 the exemption; providing nonapplicability of
 14 provisions to transient public lodging establishments;
 15 providing retroactive applicability; providing an
 16 effective date.

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 18 Be It Enacted by the Legislature of the State of Florida:

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 20 Section 1. Paragraph (a) of subsection (1) of section
 21 196.199, Florida Statutes, is amended, and subsection (11) is
 22 added to that section, to read:

23 196.199 Government property exemption.—

24 (1) Property owned and used by the following governmental
 25 units shall be exempt from taxation under the following
 26 conditions:

27 (a)1. All property of the United States ~~is shall be~~ exempt
28 from ad valorem taxation, except such property as is subject to
29 tax by this state or any political subdivision thereof or any
30 municipality under any law of the United States.

31 2. Notwithstanding any other provision of law, for
32 purposes of the exemption from ad valorem taxation provided in
33 subparagraph 1., property of the United States includes any
34 leasehold interest of and improvements affixed to land owned by
35 the United States, any branch of the United States Armed Forces,
36 or any agency or quasi-governmental agency of the United States
37 if the leasehold interest and improvements are acquired or
38 constructed and used pursuant to the federal Military Housing
39 Privatization Initiative of 1996, 10 U.S.C. ss. 2871 et seq. As
40 used in this subparagraph, the term "improvements" includes
41 actual housing units and any facilities that are directly
42 related to such housing units, including any housing maintenance
43 facilities, housing rental and management offices, parks and
44 community centers, and recreational facilities. Any leasehold
45 interest and improvements described in this subparagraph,
46 regardless of whether title is held by the United States, shall
47 be construed as being owned by the United States, the applicable
48 branch of the United States Armed Forces, or the applicable
49 agency or quasi-governmental agency of the United States and are
50 exempt from ad valorem taxation without the necessity of an
51 application for exemption being filed or approved by the
52 property appraiser. This subparagraph does not apply to a

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53 transient public lodging establishment as defined in s. 509.013.

54 Section 2. This act applies retroactively to January 1,
55 2007.

56 Section 3. This act shall take effect July 1, 2015.