

By Senator Lee

24-00716-15

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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.

17  
18 Be It Enacted by the Legislature of the State of Florida:

19  
20 Section 1. Paragraph (a) of subsection (1) of section  
21 196.199, Florida Statutes, is amended, to read:

22 196.199 Government property exemption.—

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

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

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30        2. Notwithstanding any other provision of law, for purposes  
31 of the exemption from ad valorem taxation provided in  
32 subparagraph 1., property of the United States includes any  
33 leasehold interest of and improvements affixed to land owned by  
34 the United States, any branch of the United States Armed Forces,  
35 or any agency or quasi-governmental agency of the United States  
36 if the leasehold interest and improvements are acquired or  
37 constructed and used pursuant to the federal Military Housing  
38 Privatization Initiative of 1996, 10 U.S.C. ss. 2871 et seq. As  
39 used in this subparagraph, the term "improvements" includes  
40 actual housing units and any facilities that are directly  
41 related to such housing units, including any housing maintenance  
42 facilities, housing rental and management offices, parks and  
43 community centers, and recreational facilities. Any leasehold  
44 interest and improvements described in this subparagraph,  
45 regardless of whether title is held by the United States, shall  
46 be construed as being owned by the United States, the applicable  
47 branch of the United States Armed Forces, or the applicable  
48 agency or quasi-governmental agency of the United States and are  
49 exempt from ad valorem taxation without the necessity of an  
50 application for exemption being filed or approved by the  
51 property appraiser. This subparagraph does not apply to a  
52 transient public lodging establishment as defined in s. 509.013.

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

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