



722920

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
04/15/2025	.	
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	.	
	.	

The Committee on Finance and Tax (Truenow) recommended the following:

Senate Amendment (with title amendment)

Delete lines 75 - 120

and insert:

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

(g) By general law and subject to the conditions specified



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11 therein, each person who receives a homestead exemption as
12 provided in section 6 of this article; who was a member of the
13 United States military or military reserves, the United States
14 Coast Guard or its reserves, or the Florida National Guard; and
15 who was deployed during the preceding calendar year on active
16 duty outside the continental United States, Alaska, or Hawaii in
17 support of military operations designated by the legislature
18 shall receive an additional exemption equal to a percentage of
19 the taxable value of his or her homestead property. The
20 applicable percentage shall be calculated as the number of days
21 during the preceding calendar year the person was deployed on
22 active duty outside the continental United States, Alaska, or
23 Hawaii in support of military operations designated by the
24 legislature divided by the number of days in that year.

25 (h) (1) Tangible personal property that meets all of the
26 following conditions shall be exempt from ad valorem taxation:

27 a. Habitually located or typically present on land
28 classified as agricultural.

29 b. Used in the production of agricultural products or for
30 agritourism activities.

31 c. Owned by the landowner or leaseholder of the
32 agricultural land.

33 (2) The exemption provided by this subsection is subject to
34 conditions and limitations and reasonable definitions as
35 specified by the legislature in general law.

36 ARTICLE XII

37 SCHEDULE

38 Ad valorem exemption for tangible personal property on land
39 classified as agricultural.—The amendment to Section 3 of



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40 Article VII, providing for a tax exemption for certain tangible
41 personal property, and this section, shall take effect upon
42 approval by the electors and shall first apply to assessments
43 for tax years beginning January 1, 2027.

44 BE IT FURTHER RESOLVED that the following statement be
45 placed on the ballot:

46 CONSTITUTIONAL AMENDMENT

47 ARTICLE VII, SECTION 3

48 ARTICLE XII

49 EXEMPTION OF TANGIBLE PERSONAL PROPERTY ON AGRICULTURAL
50 LAND FROM TAXATION.—Proposing an amendment to the State
51 Constitution to exempt tangible personal property habitually
52 located or typically present on land classified as

53
54 ===== T I T L E A M E N D M E N T =====

55 And the title is amended as follows:

56 Delete lines 4 - 5

57 and insert:

58 Article XII of the State Constitution to exempt
59 certain