

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. HJR 203 (2026)

Amendment No.

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED (Y/N)

ADOPTED AS AMENDED (Y/N)

ADOPTED W/O OBJECTION (Y/N)

FAILED TO ADOPT (Y/N)

WITHDRAWN (Y/N)

OTHER

1 Committee/Subcommittee hearing bill: State Affairs Committee
2 Representative Miller offered the following:

4 **Amendment (with schedule, ballot and title amendments)**

5 Remove lines 36-184 and insert:

6 the assessed valuation greater than twenty-five fifty thousand
7 dollars and up to one hundred and fifty seventy-five thousand
8 dollars,

9
10 upon establishment of right thereto in the manner prescribed by
11 law. The real estate may be held by legal or equitable title, by
12 the entireties, jointly, in common, as a condominium, or
13 indirectly by stock ownership or membership representing the
14 owner's or member's proprietary interest in a corporation owning
15 a fee or a leasehold initially in excess of ninety-eight years.

16 The exemption shall not apply with respect to any assessment

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roll until such roll is first determined to be in compliance with the provisions of section 4 by a state agency designated by general law. This exemption is repealed on the effective date of any amendment to this Article which provides for the assessment of homestead property at less than just value.

(2) a. The ~~twenty-five thousand dollar~~ amount of assessed valuation exempt from taxation provided in subparagraph (a) (1)b., including any addition under this subparagraph from preceding years, shall be adjusted annually:

1. On January 1 of each year for inflation using the percent change in the Consumer Price Index for All Urban Consumers, U.S. City Average, all items 1967=100, or successor reports for the preceding calendar year as initially reported by the United States Department of Labor, Bureau of Labor Statistics, if such percent change is positive.

2. Each year for 9 years, beginning January 1, 2028, to add one hundred thousand dollars to the value calculated under this paragraph for the previous year.

b. Beginning January 1, 2037, the exemption under subparagraph (a) (1)b. shall equal the assessed value of the property.

(3) The amount of assessed valuation exempt from taxation for which every person who has the legal or equitable title to real estate and maintains thereon the permanent residence of the owner, or another person legally or naturally dependent upon the

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42 owner, is eligible, and which applies solely to levies other
43 than school district levies, that is added to this constitution
44 after January 1, 2025, shall be adjusted annually on January 1
45 of each year for inflation using the percent change in the
46 Consumer Price Index for All Urban Consumers, U.S. City Average,
47 all items 1967=100, or successor reports for the preceding
48 calendar year as initially reported by the United States
49 Department of Labor, Bureau of Labor Statistics, if such percent
50 change is positive, beginning the year following the effective
51 date of such exemption.

52 (b) Not more than one exemption shall be allowed any
53 individual or family unit or with respect to any residential
54 unit. No exemption shall exceed the value of the real estate
55 assessable to the owner or, in case of ownership through stock
56 or membership in a corporation, the value of the proportion
57 which the interest in the corporation bears to the assessed
58 value of the property.

59 (c) By general law and subject to conditions specified
60 therein, the Legislature may provide to renters, who are
61 permanent residents, ad valorem tax relief on all ad valorem tax
62 levies. Such ad valorem tax relief shall be in the form and
63 amount established by general law.

64 (d) The legislature may, by general law, allow counties or
65 municipalities, for the purpose of their respective tax levies

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and subject to the provisions of general law, to grant either or both of the following additional homestead tax exemptions:

(1) An exemption not exceeding fifty thousand dollars to a person who has the legal or equitable title to real estate and maintains thereon the permanent residence of the owner, who has attained age sixty-five, and whose household income, as defined by general law, does not exceed twenty thousand dollars; or

(2) An exemption equal to the assessed value of the property to a person who has the legal or equitable title to real estate with a just value less than two hundred and fifty thousand dollars, as determined in the first tax year that the owner applies and is eligible for the exemption, and who has maintained thereon the permanent residence of the owner for not less than twenty-five years, who has attained age sixty-five, and whose household income does not exceed the income limitation prescribed in paragraph (1).

The general law must allow counties and municipalities to grant these additional exemptions, within the limits prescribed in this subsection, by ordinance adopted in the manner prescribed by general law, and must provide for the periodic adjustment of the income limitation prescribed in this subsection for changes in the cost of living.

(e) (1) Each veteran who is age 65 or older who is partially or totally permanently disabled shall receive a

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91 discount from the amount of the ad valorem tax otherwise owed on
92 homestead property the veteran owns and resides in if the
93 disability was combat related and the veteran was honorably
94 discharged upon separation from military service. The discount
95 shall be in a percentage equal to the percentage of the
96 veteran's permanent, service-connected disability as determined
97 by the United States Department of Veterans Affairs. To qualify
98 for the discount granted by this paragraph, an applicant must
99 submit to the county property appraiser, by March 1, an official
100 letter from the United States Department of Veterans Affairs
101 stating the percentage of the veteran's service-connected
102 disability and such evidence that reasonably identifies the
103 disability as combat related and a copy of the veteran's
104 honorable discharge. If the property appraiser denies the
105 request for a discount, the appraiser must notify the applicant
106 in writing of the reasons for the denial, and the veteran may
107 reapply. The Legislature may, by general law, waive the annual
108 application requirement in subsequent years.

109 (2) If a veteran who receives the discount described in
110 paragraph (1) predeceases his or her spouse, and if, upon the
111 death of the veteran, the surviving spouse holds the legal or
112 beneficial title to the homestead property and permanently
113 resides thereon, the discount carries over to the surviving
114 spouse until he or she remarries or sells or otherwise disposes
115 of the homestead property. If the surviving spouse sells or

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116 otherwise disposes of the property, a discount not to exceed the
117 dollar amount granted from the most recent ad valorem tax roll
118 may be transferred to the surviving spouse's new homestead
119 property, if used as his or her permanent residence and he or
120 she has not remarried.

121 (3) This subsection is self-executing and does not require
122 implementing legislation.

123 (f) By general law and subject to conditions and
124 limitations specified therein, the Legislature may provide ad
125 valorem tax relief equal to the total amount or a portion of the
126 ad valorem tax otherwise owed on homestead property to:

127 (1) The surviving spouse of a veteran who died from
128 service-connected causes while on active duty as a member of the
129 United States Armed Forces.

130 (2) The surviving spouse of a first responder who died in
131 the line of duty.

132 (3) A first responder who is totally and permanently
133 disabled as a result of an injury or injuries sustained in the
134 line of duty. Causal connection between a disability and service
135 in the line of duty shall not be presumed but must be determined
136 as provided by general law. For purposes of this paragraph, the
137 term "disability" does not include a chronic condition or
138 chronic disease, unless the injury sustained in the line of duty
139 was the sole cause of the chronic condition or chronic disease.

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141 As used in this subsection and as further defined by general
142 law, the term "first responder" means a law enforcement officer,
143 a correctional officer, a firefighter, an emergency medical
144 technician, or a paramedic, and the term "in the line of duty"
145 means arising out of and in the actual performance of duty
146 required by employment as a first responder.

ARTICLE VIII

LOCAL GOVERNMENT

SECTION 7. Prohibition of reductions in local first responder funding.—Beginning with the 2027-2028 local fiscal year, the total funding provided by each local government for services provided by law enforcement, firefighters, and other first responders, as provided by general law, may not be less than such jurisdiction's total budgeted amount for such

S C H E D U L E A M E N D M E N T

Remove lines 193-201 and insert:

valorem taxes other than school levies; prohibition of first responder funding reductions.—This section, the amendment to Section 6 of Article VII increasing the exemption for homestead property from ad valorem taxes other than school levies by \$100,000 each year for ten years and making homestead property exempt from ad valorem taxes other than school levies beginning

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166 January 1, 2037, and the creation of Section 7 of Article VIII
167 prohibiting local governments from reducing first responder
168 funding below a specified level shall take effect

170 -----
171 **B A L L O T A M E N D M E N T**

172 Remove lines 210-217 and insert:

173 REDUCTION OF HOMESTEAD PROPERTY TAXES; FIRST RESPONDER
174 FUNDING REQUIREMENT.—Beginning January 1, 2027, the amendment
175 reduces non-school homestead property taxes by annually
176 increasing the homestead exemption by \$100,000 each year for ten
177 years, then making such properties fully exempt from non-school
178 property taxes beginning January 1, 2037. The amendment also
179 prohibits local governments from reducing first responder

180 -----
181 -----

182 **T I T L E A M E N D M E N T**

183 Remove lines 11-12 and insert:

184 prohibit local governments from reducing total funding
185 for services provided by law enforcement,
186 firefighters, and other first responders, and provide
187 an