

Amendment No.

CHAMBER ACTION

Senate

House

.

Representative Hunschofsky offered the following:

Amendment (with title amendment)

Remove everything after the resolving clause and insert:

That the following amendment to Section 6 of Article VII and the addition of two new sections 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

TAXATION AND FINANCE

SECTION 6. Homestead exemptions.-

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14 (a) (1) Every person who has the legal or equitable title
15 to real estate and maintains thereon the permanent residence of
16 the owner, or another legally or naturally dependent upon the
17 owner, shall be exempt from taxation thereon, except assessments
18 for special benefits, as follows:

19 a. Up to the assessed valuation of twenty-five thousand
20 dollars; and

21 b. For all levies other than school district levies;
22 special districts and municipal service taxing units, as
23 provided by general law; and levies for an ad valorem tax
24 approved in a local referendum, on the assessed valuation
25 greater than twenty-five ~~fifty~~ thousand dollars and up to one
26 hundred ~~seventy-five~~ thousand dollars,

27
28 upon establishment of right thereto in the manner prescribed by
29 law. The real estate may be held by legal or equitable title, by
30 the entirety, jointly, in common, as a condominium, or
31 indirectly by stock ownership or membership representing the
32 owner's or member's proprietary interest in a corporation owning
33 a fee or a leasehold initially in excess of ninety-eight years.
34 The exemption shall not apply with respect to any assessment
35 roll until such roll is first determined to be in compliance
36 with the provisions of section 4 by a state agency designated by
37 general law. This exemption is repealed on the effective date of

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38 any amendment to this Article which provides for the assessment
39 of homestead property at less than just value.

40 (2) For the first four years that a person receives the
41 exemption under subparagraph (a)(1)b., the seventy-five ~~twenty-~~
42 ~~five~~ thousand dollar amount of assessed valuation exempt from
43 taxation provided in subparagraph (a)(1)b. shall be adjusted
44 annually on January 1 of each year for inflation using the
45 percent change in the Consumer Price Index for All Urban
46 Consumers, U.S. City Average, all items 1967=100, or successor
47 reports for the preceding calendar year as initially reported by
48 the United States Department of Labor, Bureau of Labor
49 Statistics, if such percent change is positive.

50 (3) The amount of assessed valuation exempt from taxation
51 for which every person who has the legal or equitable title to
52 real estate and maintains thereon the permanent residence of the
53 owner, or another person legally or naturally dependent upon the
54 owner, is eligible, and which applies solely to levies other
55 than school district levies, that is added to this constitution
56 after January 1, 2025, shall be adjusted annually on January 1
57 of each year for inflation using the percent change in the
58 Consumer Price Index for All Urban Consumers, U.S. City Average,
59 all items 1967=100, or successor reports for the preceding
60 calendar year as initially reported by the United States
61 Department of Labor, Bureau of Labor Statistics, if such percent

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62 change is positive, beginning the year following the effective
63 date of such exemption.

64 (b) Not more than one exemption shall be allowed any
65 individual or family unit or with respect to any residential
66 unit. No exemption shall exceed the value of the real estate
67 assessable to the owner or, in case of ownership through stock
68 or membership in a corporation, the value of the proportion
69 which the interest in the corporation bears to the assessed
70 value of the property.

71 (c) By general law and subject to conditions specified
72 therein, the Legislature may provide to renters, who are
73 permanent residents, ad valorem tax relief on all ad valorem tax
74 levies. Such ad valorem tax relief shall be in the form and
75 amount established by general law.

76 (d) The legislature may, by general law, allow counties or
77 municipalities, for the purpose of their respective tax levies
78 and subject to the provisions of general law, to grant either or
79 both of the following additional homestead tax exemptions:

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

85 (2) An exemption equal to the assessed value of the
86 property to a person who has the legal or equitable title to

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87 real estate with a just value less than two hundred and fifty
88 thousand dollars, as determined in the first tax year that the
89 owner applies and is eligible for the exemption, and who has
90 maintained thereon the permanent residence of the owner for not
91 less than twenty-five years, who has attained age sixty-five,
92 and whose household income does not exceed the income limitation
93 prescribed in paragraph (1).

94
95 The general law must allow counties and municipalities to grant
96 these additional exemptions, within the limits prescribed in
97 this subsection, by ordinance adopted in the manner prescribed
98 by general law, and must provide for the periodic adjustment of
99 the income limitation prescribed in this subsection for changes
100 in the cost of living.

101 (e) (1) Each veteran who is age 65 or older who is
102 partially or totally permanently disabled shall receive a
103 discount from the amount of the ad valorem tax otherwise owed on
104 homestead property the veteran owns and resides in if the
105 disability was combat related and the veteran was honorably
106 discharged upon separation from military service. The discount
107 shall be in a percentage equal to the percentage of the
108 veteran's permanent, service-connected disability as determined
109 by the United States Department of Veterans Affairs. To qualify
110 for the discount granted by this paragraph, an applicant must
111 submit to the county property appraiser, by March 1, an official

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112 letter from the United States Department of Veterans Affairs
113 stating the percentage of the veteran's service-connected
114 disability and such evidence that reasonably identifies the
115 disability as combat related and a copy of the veteran's
116 honorable discharge. If the property appraiser denies the
117 request for a discount, the appraiser must notify the applicant
118 in writing of the reasons for the denial, and the veteran may
119 reapply. The Legislature may, by general law, waive the annual
120 application requirement in subsequent years.

121 (2) If a veteran who receives the discount described in
122 paragraph (1) predeceases his or her spouse, and if, upon the
123 death of the veteran, the surviving spouse holds the legal or
124 beneficial title to the homestead property and permanently
125 resides thereon, the discount carries over to the surviving
126 spouse until he or she remarries or sells or otherwise disposes
127 of the homestead property. If the surviving spouse sells or
128 otherwise disposes of the property, a discount not to exceed the
129 dollar amount granted from the most recent ad valorem tax roll
130 may be transferred to the surviving spouse's new homestead
131 property, if used as his or her permanent residence and he or
132 she has not remarried.

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

135 (f) By general law and subject to conditions and
136 limitations specified therein, the Legislature may provide ad

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137 valorem tax relief equal to the total amount or a portion of the
138 ad valorem tax otherwise owed on homestead property to:

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

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

144 (3) A first responder who is totally and permanently
145 disabled as a result of an injury or injuries sustained in the
146 line of duty. Causal connection between a disability and service
147 in the line of duty shall not be presumed but must be determined
148 as provided by general law. For purposes of this paragraph, the
149 term "disability" does not include a chronic condition or
150 chronic disease, unless the injury sustained in the line of duty
151 was the sole cause of the chronic condition or chronic disease.

152

153 As used in this subsection and as further defined by general
154 law, the term "first responder" means a law enforcement officer,
155 a correctional officer, a firefighter, an emergency medical
156 technician, or a paramedic, and the term "in the line of duty"
157 means arising out of and in the actual performance of duty
158 required by employment as a first responder.

159

ARTICLE XII

160

SCHEDULE

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161 Homestead exemption revision.—This section and the
162 amendment to Section 6 of Article VII revising the homestead
163 exemption on nonschool ad valorem taxes shall take effect
164 January 1, 2027.

165 Funding for public safety.—Beginning with the 2027-2028
166 local fiscal year, the total funding appropriated by each local
167 government for services provided by law enforcement,
168 firefighters, first responders, and public safety may not be
169 less than such jurisdiction's total budgeted amount for such
170 services in either the 2025-2026 or 2026-2027 local fiscal year,
171 whichever was higher, notwithstanding any reduction in ad
172 valorem revenue that may result from the amendment to Article
173 VII, approved by voters on November 3, 2026. This funding shall
174 be adjusted beginning on January 1, 2028, through January 1,
175 2031, for inflation using the percent change in the Consumer
176 Price Index for All Urban Consumers, U.S. City Average, all
177 items 1967=100, or successor reports for the preceding calendar
178 year as initially reported by the United States Department of
179 Labor, Bureau of Labor Statistics, if such percent change is
180 positive. Upon passage of any amendment to Section 6 of Article
181 VII, notwithstanding any reduction in ad valorem revenue that
182 may result from the amendment to Article VII, the legislature
183 shall create a trust fund for the purpose of replacing lost
184 public safety funding to local governments to meet the fiscal

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185 requirements listed in this section. This section shall take
186 effect January 1, 2027.

187
188 BE IT FURTHER RESOLVED that the following statement be
189 placed on the ballot:

190 CONSTITUTIONAL AMENDMENT

191 ARTICLE VII, SECTION 6

192 ARTICLE XII

193 INCREASED HOMESTEAD EXEMPTION; MINIMUM PUBLIC SAFETY
194 FUNDING; SUPPLEMENTAL STATE FUNDING.—Proposing amendments to the
195 State Constitution, effective January 1, 2027, revising the
196 homestead exemption on certain nonschool property taxes by
197 increasing the amount of the exemption; exempting locally
198 approved taxes, special districts, and municipal service taxing
199 units from such exemption; revising the limiting the annually
200 adjustment on such exemption to the first four years of
201 eligibility; requiring that public safety services be funded at
202 current levels, adjusted for inflation through 2031; and
203 requiring the creation of a trust fund to replace funding lost
204 as a result of the increased homestead exemption.

205
206 -----

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

208 Remove everything before the resolving clause and insert:

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209 | A joint resolution proposing an amendment to Section 6
210 | of Article VII and the creation of two new sections in
211 | Article XII of the State Constitution revise a certain
212 | property tax exemption, limit the annual inflation
213 | adjustment, require funding for public safety to
214 | remain at current levels, require a trust fund to
215 | provide supplemental funding to replace lost revenue,
216 | and provide an effective date.

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