

Amendment No.

CHAMBER ACTION

Senate

House

.

Representative Bartleman offered the following:

Amendment (with schedule, ballot and title amendments)

Remove lines 209-310 and insert:

2.b. For all levies other than school district levies and
levies imposed pursuant to 125.901, Florida Statutes (2026), or
otherwise, which are approved by referendum to provide funding
for children's services,

I. Beginning on January 1, 2027, up to the assessed
valuation of one hundred and fifty thousand dollars.

II. Beginning on January 1, 2028, up to the assessed
valuation of two hundred and fifty thousand dollars.

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13 b. Every person who, on or after January 1, 2027, has the
14 legal or equitable title to real estate and maintains thereon
15 the permanent residence of the owner, or another legally or
16 naturally dependent upon the owner, who had not maintained a
17 permanent residence in this state as of December 31, 2026, shall
18 be exempt from taxation thereon, except assessments for special
19 benefits, as follows:

20 1. For school district levies, up to the assessed
21 valuation of twenty-five thousand dollars; and

22 2. For all levies other than school district levies and
23 levies imposed pursuant to 125.901, Florida Statutes, (2026), or
24 otherwise, which are approved by referendum to provide funding
25 for children's services, up to the assessed valuation of fifty
26 thousand dollars. Unless otherwise revised under sub-
27 subparagraph (4)a.2., beginning with the fifth year of exemption
28 under this subparagraph, such person shall be exempt up to the
29 amount of assessed valuation provided by sub-sub-subparagraph
30 a.2.II., as adjusted pursuant to subparagraph (2)a. The
31 legislature shall, by general law, prescribe uniform procedures
32 to administer this subparagraph.

33
34 The exemptions provided by this paragraph apply only ~~greater~~
35 ~~than fifty thousand dollars and up to seventy five thousand~~
36 ~~dollars,~~ upon establishment of right thereto in the manner
37 prescribed by law. The real estate may be held by legal or

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38 equitable title, by the entireties, jointly, in common, as a
39 condominium, or indirectly by stock ownership or membership
40 representing the owner's or member's proprietary interest in a
41 corporation owning a fee or a leasehold initially in excess of
42 ninety-eight years. The exemptions ~~exemption~~ shall not apply
43 with respect to any assessment roll until such roll is first
44 determined to be in compliance with the provisions of section 4
45 by a state agency designated by general law. These exemptions
46 are ~~This exemption is~~ repealed on the effective date of any
47 amendment to this Article which provides for the assessment of
48 homestead property at less than just value.

49 (2)a. The ~~twenty-five thousand dollar~~ amount of assessed
50 valuation exempt from taxation provided in sub-sub-subparagraph
51 (1)a.2.II. subparagraph (a)(1)b. shall be adjusted annually for
52 inflation beginning on January 1, 2029, and ~~of~~ each year
53 thereafter, ~~for inflation~~ using the percent change in the
54 Consumer Price Index for All Urban Consumers, U.S. City Average,
55 all items 1967=100, or successor reports for the preceding
56 calendar year as initially reported by the United States
57 Department of Labor, Bureau of Labor Statistics, if such percent
58 change is positive.

59 b. The amount of assessed valuation exempt from taxation
60 provided in sub-subparagraph (1)b.2. shall be adjusted annually
61 for inflation beginning on January 1, 2028, and each year
62 thereafter, using the percent change in the Consumer Price Index

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63 for All Urban Consumers, U.S. City Average, all items 1967=100,
64 or successor reports for the preceding calendar year as
65 initially reported by the United States Department of Labor,
66 Bureau of Labor Statistics, if such percent change is positive.

67 (3) Except for the exemptions provided in sub-
68 subparagraphs (1)a.2. and b.2. and paragraph (4), the amount of
69 assessed valuation exempt from taxation for which every person
70 who has the legal or equitable title to real estate and
71 maintains thereon the permanent residence of the owner, or
72 another person legally or naturally dependent upon the owner, is
73 eligible, and which applies solely to levies other than school
74 district levies, that is added to this constitution after
75 January 1, 2025, shall be adjusted annually on January 1 of each
76 year for inflation using the percent change in the Consumer
77 Price Index for All Urban Consumers, U.S. City Average, all
78 items 1967=100, or successor reports for the preceding calendar
79 year as initially reported by the United States Department of
80 Labor, Bureau of Labor Statistics, if such percent change is
81 positive, beginning the year following the effective date of
82 such exemption.

83 (4)a.1. The legislature shall, by general law, prescribe a
84 uniform procedure for counties and municipalities, for their
85 respective levies, to increase the amount of assessed valuation
86 exempt from taxation under paragraph (1), up to all remaining
87 assessed valuation.

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88 2. Beginning on or after January 1, 2030, a county or
89 municipality, by two-thirds vote of the membership of the
90 governing body, may determine that a reduction of the five-year
91 requirement provided under sub-subparagraph (1)b.2. is warranted
92 for a critical local need.

93 b.1. A special district may, upon approval by referendum
94 by the electors of the district, increase the amount of assessed
95 valuation exempt from taxation under sub-subparagraphs (1)a.2.
96 and b.2., for its respective levy, up to all remaining assessed
97 valuation. By general law, the legislature shall provide the
98 manner in which a referendum may be called; the frequency with
99 which such referendum may be held, which may not be more than
100 once in a 12-month period; a ballot statement and question of
101 such referendum; and other requirements for the referendum not
102 inconsistent with this paragraph. The approved exemption
103 increase shall take effect on and first apply beginning on the
104 January 1 immediately succeeding approval by referendum.

105 2. A special district may adjust the amount of assessed
106 valuation exempt from taxation as approved under sub-
107 paragraph 1. annually on January 1 of each year for inflation
108 using the percent change in the Consumer Price Index for All
109 Urban Consumers, U.S. City Average, all items 1967=100, or
110 successor reports for the preceding calendar year as initially
111 reported by the United States Department of Labor, Bureau of
112 Labor Statistics, if such percent change is positive.

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113
114 The exemptions authorized under this section, and any schedule
115 established by general law for additional exemption or
116 elimination of ad valorem taxation, do not apply to levies
117 imposed by special districts authorized by law and approved by
118 referendum for the purpose of funding children's services.

121 -----
122 **S C H E D U L E A M E N D M E N T**

123 Remove line 458 and insert:

124 increase to the homestead property tax exemption, a revision to
125 the nonschool exemption to include certain children's services,
126 and the

128 -----
129 **B A L L O T A M E N D M E N T**

130 Remove line 473 and insert:

131 levies other than school district and children's service council
132 levies and requires, through

134 -----
135 **T I T L E A M E N D M E N T**

136 Remove line 6 and insert:

137 for specified real property, to revise the homestead

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