

ENROLLED
CS/HJR 833

2009 Legislature

House Joint Resolution

A joint resolution proposing an amendment to Section 3 of Article VII and the creation of Section 31 of Article XII of the State Constitution to provide an additional homestead property tax exemption for members of the military who receive a homestead exemption and were deployed on active duty outside the United States during the preceding year and provide an effective date.

Be It Resolved by the Legislature of the State of Florida:

That the following amendment to Section 3 of Article VII and the creation of Section 31 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

FINANCE AND TAXATION

SECTION 3. Taxes; exemptions.--

(a) All property owned by a municipality and used exclusively by it for municipal or public purposes shall be exempt from taxation. A municipality, owning property outside the municipality, may be required by general law to make payment to the taxing unit in which the property is located. Such portions of property as are used predominantly for educational, literary, scientific, religious or charitable purposes may be exempted by general law from taxation.

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29 (b) There shall be exempt from taxation, cumulatively, to
30 every head of a family residing in this state, household goods
31 and personal effects to the value fixed by general law, not less
32 than one thousand dollars, and to every widow or widower or
33 person who is blind or totally and permanently disabled,
34 property to the value fixed by general law not less than five
35 hundred dollars.

36 (c) Any county or municipality may, for the purpose of its
37 respective tax levy and subject to the provisions of this
38 subsection and general law, grant community and economic
39 development ad valorem tax exemptions to new businesses and
40 expansions of existing businesses, as defined by general law.
41 Such an exemption may be granted only by ordinance of the county
42 or municipality, and only after the electors of the county or
43 municipality voting on such question in a referendum authorize
44 the county or municipality to adopt such ordinances. An
45 exemption so granted shall apply to improvements to real
46 property made by or for the use of a new business and
47 improvements to real property related to the expansion of an
48 existing business and shall also apply to tangible personal
49 property of such new business and tangible personal property
50 related to the expansion of an existing business. The amount or
51 limits of the amount of such exemption shall be specified by
52 general law. The period of time for which such exemption may be
53 granted to a new business or expansion of an existing business
54 shall be determined by general law. The authority to grant such
55 exemption shall expire ten years from the date of approval by
56 the electors of the county or municipality, and may be renewable

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57 | by referendum as provided by general law.

58 | (d) Any county or municipality may, for the purpose of its
59 | respective tax levy and subject to the provisions of this
60 | subsection and general law, grant historic preservation ad
61 | valorem tax exemptions to owners of historic properties. This
62 | exemption may be granted only by ordinance of the county or
63 | municipality. The amount or limits of the amount of this
64 | exemption and the requirements for eligible properties must be
65 | specified by general law. The period of time for which this
66 | exemption may be granted to a property owner shall be determined
67 | by general law.

68 | (e) By general law and subject to conditions specified
69 | therein, twenty-five thousand dollars of the assessed value of
70 | property subject to tangible personal property tax shall be
71 | exempt from ad valorem taxation.

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

77 | (g) By general law and subject to the conditions specified
78 | therein, each person who receives a homestead exemption as
79 | provided in section 6 of this article; who was a member of the
80 | United States military or military reserves, the United States
81 | Coast Guard or its reserves, or the Florida National Guard; and
82 | who was deployed during the preceding calendar year on active
83 | duty outside the continental United States, Alaska, or Hawaii in
84 | support of military operations designated by the legislature

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85 shall receive an additional exemption equal to a percentage of
 86 the taxable value of his or her homestead property. The
 87 applicable percentage shall be calculated as the number of days
 88 during the preceding calendar year the person was deployed on
 89 active duty outside the continental United States, Alaska, or
 90 Hawaii in support of military operations designated by the
 91 legislature divided by the number of days in that year.

92 ARTICLE XII

93 SCHEDULE

94 SECTION 31. Additional ad valorem tax exemption for
 95 certain members of the armed forces deployed on active duty
 96 outside of the United States.--The amendment to Section 3 of
 97 Article VII providing for an additional ad valorem tax exemption
 98 for members of the United States military or military reserves,
 99 the United States Coast Guard or its reserves, or the Florida
 100 National Guard deployed on active duty outside of the United
 101 States in support of military operations designated by the
 102 legislature and this section shall take effect January 1, 2011.

103 BE IT FURTHER RESOLVED that the following statement be
 104 placed on the ballot:

105 CONSTITUTIONAL AMENDMENT

106 ARTICLE VII, SECTION 3

107 ARTICLE XII, SECTION 31

108 HOMESTEAD AD VALOREM TAX CREDIT FOR DEPLOYED MILITARY
 109 PERSONNEL.--Proposing an amendment to the State Constitution to
 110 require the Legislature to provide an additional homestead
 111 property tax exemption by law for members of the United States
 112 military or military reserves, the United States Coast Guard or

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113 | its reserves, or the Florida National Guard who receive a
114 | homestead exemption and were deployed in the previous year on
115 | active duty outside the continental United States, Alaska, or
116 | Hawaii in support of military operations designated by the
117 | Legislature. The exempt amount will be based upon the number of
118 | days in the previous calendar year that the person was deployed
119 | on active duty outside the continental United States, Alaska, or
120 | Hawaii in support of military operations designated by the
121 | Legislature. The amendment is scheduled to take effect January
122 | 1, 2011.