

10 It is proposed by the Florida Constitution Revision Commission  
11 that:

13                   Section 1. Section 3 of Article VII of the Florida  
14 Constitution is revised by amending that section to read:

## ARTICLE VII

FINANCE AND TAXATION

### SECTION 3. Taxes; exemptions.--

18 (a) All property owned by a municipality and used  
19 exclusively by it for governmental or municipal or public  
20 purposes shall be exempt from taxation. All property owned by  
21 a municipality not otherwise exempt from taxation or by a  
22 special district and used for airport, seaport, or public  
23 purposes, as defined by general law, and uses that are  
24 incidental thereto, may be exempted from taxation as provided  
25 by general law. A municipality, owning property outside the  
26 municipality, may be required by general law to make payment  
27 to the taxing unit in which the property is located. Such  
28 portions of property as are used predominantly for  
29 educational, literary, scientific, religious or charitable  
30 purposes may be exempted by general law from taxation.

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

30 (d) By general law and subject to conditions specified  
31 therein, there may be granted an ad valorem tax exemption to a

1 renewable energy source device and to real property on which  
2 such device is installed and operated, to the value fixed by  
3 general law not to exceed the original cost of the device, and  
4 for the period of time fixed by general law not to exceed ten  
5 years.

6 (e) Any county or municipality may, for the purpose of  
7 its respective tax levy and subject to the provisions of this  
8 subsection and general law, grant historic preservation ad  
9 valorem tax exemptions to owners of historic properties  
10 engaging in the rehabilitation or renovation of these  
11 properties in accordance with approved historic preservation  
12 guidelines. This exemption may be granted only by ordinance  
13 of the county or municipality. The amount or limits of the  
14 amount of this exemption and the requirements for eligible  
15 properties must be specified by general law. The period of  
16 time for which this exemption may be granted to a property  
17 owner shall be determined by general law.

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