

By Commissioner Anthony

1 A proposal to revise
2 Article VII, s. 3(a), Fla. Const.; providing
3 that certain property owned by a municipality
4 is not subject to taxation.

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6 It is proposed by the Florida Constitution Revision Commission
7 that:

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9 Section 1. Subsection (a) of Section 3 of Article VII
10 of the Florida Constitution is revised by amending that
11 subsection to read:

12 ARTICLE VII
13 FINANCE AND TAXATION

14 SECTION 3. Taxes; exemptions.--

15 (a) All property owned by a municipality and
16 determined ~~used exclusively~~ by it to be used for municipal or
17 public purposes is not subject to ~~shall be exempt from~~
18 taxation. A municipality, owning property outside the
19 municipality, may be required by general law to make payment
20 to the taxing unit in which the property is located. Such
21 portions of property as are used predominantly for
22 educational, literary, scientific, religious or charitable
23 purposes may be exempted by general law from taxation.