

By the Committee on Finance and Taxation, and Commissioners Hawkes and Evans-Jones

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

13 Section 1. Subsection (a) of section 3 of Article VII
14 of the Florida Constitution is revised by amending that
15 subsection to read:

ARTICLE VII
FINANCE AND TAXATION

SECTION 3. Taxes; exemptions.--

(a) All property owned by the state, a county, a school district, a municipality, a special district, or any other governmental entity and used exclusively by such governmental entity ~~it~~ for governmental ~~municipal~~ or public purposes shall be exempt from taxation. Property owned by a governmental entity and used by a nongovernmental entity for proprietary or other purposes may be taxable. No governmental entity shall have immunity from taxation to the extent that such immunity is inconsistent with this subsection. 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,

1 religious or charitable purposes may be exempted by general
2 law from taxation.

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