

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

1 A proposal to revise
2 ARTICLE VII, s. 3(a), Fla. Const.; providing a
3 tax exemption for certain property owned by any
4 governmental entity; providing that certain
5 property owned by a governmental entity may be
6 taxable, as provided by general law; providing
7 that no governmental entity shall have immunity
8 from taxation under certain conditions.

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

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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:

16 ARTICLE VII
17 FINANCE AND TAXATION

18 SECTION 3. Taxes; exemptions.--

19 (a) All property owned by the state, a county, a
20 school district, a municipality, a special district, or any
21 other governmental entity and used exclusively by such
22 governmental entity it for governmental ~~municipal~~ or public
23 purposes shall be exempt from taxation. Property owned by a
24 governmental entity and used by a nongovernmental entity for
25 proprietary or other purposes may be taxable. No governmental
26 entity shall have immunity from taxation to the extent that
27 such immunity is inconsistent with this subsection.A
28 municipality, owning property outside the municipality, may be
29 required by general law to make payment to the taxing unit in
30 which the property is located. Such portions of property as
31 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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