

By Commissioner Hawkes

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

9                   Section 1. Section 3 or Article VII of the Florida  
10 Constitution is revised by amending that section to read:

## ARTICLE VII

FINANCE AND TAXATION

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

14 (a) All property owned by any governmental entity a  
15 ~~municipality~~ and used exclusively by such governmental entity  
16 ~~it for governmental municipal or public~~ purposes shall be  
17 exempt from taxation. A municipality, owning property outside  
18 the municipality, may be required by general law to make  
19 payment to the taxing unit in which the property is located.  
20 Such portions of property as are used predominantly for  
21 educational, literary, scientific, religious or charitable  
22 purposes may be exempted by general law from taxation.

30 (c) Any county or municipality may, for the purpose of  
31 its respective tax levy and subject to the provisions of this

1 subsection and general law, grant community and economic  
2 development ad valorem tax exemptions to new businesses and  
3 expansions of existing businesses, as defined by general law.  
4 Such an exemption may be granted only by ordinance of the  
5 county or municipality, and only after the electors of the  
6 county or municipality voting on such question in a referendum  
7 authorize the county or municipality to adopt such ordinances.  
8 An exemption so granted shall apply to improvements to real  
9 property made by or for the use of a new business and  
10 improvements to real property related to the expansion of an  
11 existing business and shall also apply to tangible personal  
12 property of such new business and tangible personal property  
13 related to the expansion of an existing business. The amount  
14 or limits of the amount of such exemption shall be specified  
15 by general law. The period of time for which such exemption  
16 may be granted to a new business or expansion of an existing  
17 business shall be determined by general law. The authority to  
18 grant such exemption shall expire ten years from the date of  
19 approval by the electors of the county or municipality, and  
20 may be renewable by referendum as provided by general law.

21 (d) By general law and subject to conditions specified  
22 therein, there may be granted an ad valorem tax exemption to a  
23 renewable energy source device and to real property on which  
24 such device is installed and operated, to the value fixed by  
25 general law not to exceed the original cost of the device, and  
26 for the period of time fixed by general law not to exceed ten  
27 years.

28 (e) Any county or municipality may, for the purpose of  
29 its respective tax levy and subject to the provisions of this  
30 subsection and general law, grant historic preservation ad  
31 valorem tax exemptions to owners of historic properties

1 engaging in the rehabilitation or renovation of these  
2 properties in accordance with approved historic preservation  
3 guidelines. This exemption may be granted only by ordinance  
4 of the county or municipality. The amount or limits of the  
5 amount of this exemption and the requirements for eligible  
6 properties must be specified by general law. The period of  
7 time for which this exemption may be granted to a property  
8 owner shall be determined by general law.

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