

By the Committee on Finance and Taxation and Commissioner
Mills

1 A proposal to revise
2 ARTICLE VII, s. 3, Fla. Const.; allowing a
3 local option tax exemption for owners of land
4 used for conservation purposes; requiring
5 general law authorization.

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

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

12 ARTICLE VII

13 FINANCE AND TAXATION

14 SECTION 3. Taxes; exemptions.--

15 (a) All property owned by a municipality and used
16 exclusively by it for 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.

23 (b) There shall be exempt from taxation, cumulatively,
24 to every head of a family residing in this state, household
25 goods and personal effects to the value fixed by general law,
26 not less than one thousand dollars, and to every widow or
27 widower or person who is blind or totally and permanently
28 disabled, property to the value fixed by general law not less
29 than five hundred dollars.

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.

9 (f) Any county or municipality may, for purposes of
10 its respective tax levy and as authorized by general law,
11 grant ad valorem tax exemptions to owners of property used for
12 conservation purposes as defined by general law.