


[Help](#) [Contact Us](#) [Online Sunshine](#)



The Florida Senate | flsenate.gov

Location: Home Session: Bills

November 15, 2007

- [Home](#)
- [Session](#)
- [Committees](#)
- [Senators](#)
- [Information Center](#)
- [Statutes & Constitution](#)
- [Video Broadcasts](#)

Jump To Bill

Session: [Go](#)

Search Bill Text

Session: [Go](#)

Chamber: [?](#)

[Search](#)

Search Statutes

Year: [?](#)

[Search](#)

Find Your Legislators

Enter Your Zip+4 Code:

[Go](#) [?](#)

[Get Acrobat Reader](#) [Windows Media Player](#)

[myflorida.com](#)

[myfloridahouse.gov](#)

[Print This Page](#)

Select Year:

Select Chamber: [Go](#)

Jump To:	Bill Text	Amendments	Bill Analyses	Vote History	Citations
	(5)	(23)	(7)	(5)	

[◀ Previous House Bill](#)
[Next House Bill ▶](#)

House 0833: Relating to Tax Exemption & Exclusions

H833 JOINT RESOLUTION/CS/CS/1ST ENG by Fiscal Responsibility Council; Local Government & Veterans Affairs (SGC); Carassas (Compare 1ST ENG/H 2027, CS/CS/S 0630, CS/1ST ENG/S 1186)

Tax Exemption & Exclusions; constitutional amendment to create joint legislative committee to conduct review of exemptions from tax on sales, use, & other transactions imposed by law & exclusions of sales of services from such taxation; requires committee decisions to deauthorize any exemption or exclusion which are approved by majority of committee membership to be presented to Legislature as resolution, not subject to gubernatorial veto, etc. Amends s. 3, Art. VII.

01/10/02 HOUSE Prefiled

01/21/02 HOUSE Referred to Local Government & Veterans Affairs (SGC); Fiscal Policy & Resources (FRC); Fiscal Responsibility Council

01/22/02 HOUSE Introduced, referred to Local Government & Veterans Affairs (SGC); Fiscal Policy & Resources (FRC); Fiscal Responsibility Council -HJ 00060

01/28/02 HOUSE On Committee agenda-- Local Government & Veterans Affairs (SGC), 01/30/02, 1:00 pm, Reed Hall

01/30/02 HOUSE CS by Local Government & Veterans Affairs (SGC); YEAS 8 NAYS 0 -HJ 00225

02/12/02 HOUSE CS read first time on 02/12/02 -HJ 00223

02/06/02 HOUSE Pending review of CS under Rule 6 -HJ 00225

02/07/02 HOUSE Now in Fiscal Policy & Resources (FRC) -HJ 00225

02/12/02 HOUSE On Committee agenda-- Fiscal Policy & Resources (FRC), 02/14/02, 3:30 pm, 214-C

02/14/02 HOUSE Favorable with 2 amendment(s) by Fiscal Policy & Resources (FRC); YEAS 11 NAYS 2 -HJ 00274

02/18/02 HOUSE Now in Fiscal Responsibility Council -HJ 00274

03/07/02 HOUSE On Council agenda-- Fiscal Responsibility Council, 03/08/02, 8:00 am, 212-K

03/08/02 HOUSE CS/CS by- Fiscal Responsibility Council; YEAS 17 NAYS 0 -HJ 01087

03/12/02 HOUSE CS read first time on 03/12/02 -HJ 01083; Pending review of CS under Rule 6 -HJ 01087; Placed on Calendar -HJ 01087

03/15/02 HOUSE Placed on Special Order Calendar; Retained on Calendar

03/21/02 HOUSE Read second time -HJ 02751; Amendment(s) adopted -HJ 02752

03/22/02 HOUSE Read third time -HJ 02759; CS passed as amended; YEAS 74 NAYS 43 -HJ 02761

03/22/02 SENATE In Messages; Received, referred to Finance and Taxation; Rules and Calendar -SJ 02115; Immediately withdrawn from Finance and Taxation; Rules and Calendar -SJ 02003; Substituted for CS/CS/SJR 630 -SJ 02003; Read second time -SJ 02003; Read third time -SJ 02003; CS passed; YEAS 30 NAYS 9 -SJ 02003

03/22/02 HOUSE Ordered enrolled -HJ 03155

05/09/02 Signed by Officers and filed with Secretary of State

Bills

Version:	Posted:	Format:
H 0833	01/11/2002	Web Page PDF
H 0833C1	02/07/2002	Web Page PDF
H 0833C2	03/13/2002	Web Page PDF
H 0833E1	03/23/2002	Web Page PDF
H 0833ER	03/26/2002	Web Page PDF

Amendments**HB0833AM**

Amendment:	Posted:	Format:
------------	---------	---------

HB0833C1

Amendment:	Posted:	Format:
095141	02/19/2002	Web Page PDF
482931	02/19/2002	Web Page PDF

HB0833C2

Amendment:	Posted:	Format:
062887	03/24/2002	Web Page PDF
075939	03/24/2002	Web Page PDF
192087	03/22/2002	Web Page PDF
192277	03/24/2002	Web Page PDF
253917	03/24/2002	Web Page PDF
311839	03/22/2002	Web Page PDF
315773	03/22/2002	Web Page PDF
333769	03/22/2002	Web Page PDF
381799	03/24/2002	Web Page PDF
382019	03/24/2002	Web Page PDF
402079	03/24/2002	Web Page PDF
430883	03/21/2002	Web Page PDF
491151	03/21/2002	Web Page PDF
594469	03/21/2002	Web Page PDF
763727	03/21/2002	Web Page PDF
792049	03/22/2002	Web Page PDF
820519	03/22/2002	Web Page PDF
963953	03/22/2002	Web Page PDF
984667	03/21/2002	Web Page PDF

HB0833E1

Amendment:	Posted:	Format:
250240	03/22/2002	Web Page PDF
731560	03/22/2002	Web Page PDF

HB0833ER

Amendment:	Posted:	Format:
------------	---------	---------

Bill Analyses

Analysis:	Sponsor	Format:
h 0833	Local Government & Veterans Affairs	PDF
h 0833s1	Local Government & Veterans Affairs	PDF
h 0833s1	Fiscal Policy & Resources	PDF
h 0833s1a	Fiscal Policy & Resources	PDF
h 0833s1	FRC	PDF
h 0833s2	FRC	PDF
h 0833s2z	Local Government & Veterans Affairs	PDF

Vote History

Chamber:	Roll Call:	Date:	Format:
HOUSE	1221	03/21/02	Web Page

HOUSE	1222	03/21/02	Web Page
HOUSE	1223	03/21/02	Web Page
HOUSE	1230	03/22/02	Web Page
SENATE	0035	03/22/02	Web Page

Citations - Statute

NO STATUTE CITATIONS FOUND FOR HOUSE BILL 0833.

Citations - Constitution

007.03

Site Map

Session: [Bills](#) - [Calendars](#) - [Journals](#) - [Citator](#) - [Search](#) - [Appropriations](#) - [Redistricting](#) - [Bill Information Reports](#)
Committees: [Committee Pages](#) - [Committee Publications](#)
Senators: [President's Page](#) - [Member Pages](#) - [District Information](#) - [Find Your Legislators](#)
Information Center: [Introduction](#) - [About the Legislature](#) - [Publications](#) - [Glossary](#) - [Help](#) - [Employment](#) - [Links](#)
Statutes & Constitution: [Introduction](#) - [View Statutes](#) - [Search Statutes](#) - [Constitution](#) - [Laws of Florida](#) - [Order](#)
[Video Broadcasts](#)

Disclaimer: The information on this system is unverified. The journals or printed bills of the respective chambers should be consulted for official purposes.
Copyright © 2000-2007 State of Florida. [Privacy Statement](#). [Contact Us](#)

1
2 A joint resolution proposing the amendment to
3 Section 3 of Article VII of the State
4 Constitution to create a joint legislative
5 committee to conduct a review of all exemptions
6 from the tax on sales, use, and other
7 transactions imposed by law and all exclusions
8 of sales of services from such taxation.
9

10 Be It Resolved by the Legislature of the State of Florida:
11

12 That the amendment of Section 3 of Article VII of the
13 State Constitution is agreed to and shall be submitted to the
14 electors of this state for approval or rejection at the next
15 general election or at an earlier special election
16 specifically authorized by law for that purpose:

17 ARTICLE VII

18 FINANCE AND TAXATION

19 SECTION 3. Taxes; exemptions.--

20 (a) All property owned by a municipality and used
21 exclusively by it for municipal or public purposes shall be
22 exempt from taxation. A municipality, owning property outside
23 the municipality, may be required by general law to make
24 payment to the taxing unit in which the property is located.
25 Such portions of property as are used predominantly for
26 educational, literary, scientific, religious or charitable
27 purposes may be exempted by general law from taxation.

28 (b) There shall be exempt from taxation, cumulatively,
29 to every head of a family residing in this state, household
30 goods and personal effects to the value fixed by general law,
31 not less than one thousand dollars, and to every widow or

1 widower or person who is blind or totally and permanently
2 disabled, property to the value fixed by general law not less
3 than five hundred dollars.

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

26 (d) By general law and subject to conditions specified
27 therein, there may be granted an ad valorem tax exemption to a
28 renewable energy source device and to real property on which
29 such device is installed and operated, to the value fixed by
30 general law not to exceed the original cost of the device, and
31

1 for the period of time fixed by general law not to exceed ten
2 years.

3 (e) Any county or municipality may, for the purpose of
4 its respective tax levy and subject to the provisions of this
5 subsection and general law, grant historic preservation ad
6 valorem tax exemptions to owners of historic properties. This
7 exemption may be granted only by ordinance of the county or
8 municipality. The amount or limits of the amount of this
9 exemption and the requirements for eligible properties must be
10 specified by general law. The period of time for which this
11 exemption may be granted to a property owner shall be
12 determined by general law.

13 (f) Legislative review of the tax on sales, use, and
14 other transactions.--There is hereby created a joint committee
15 consisting of six senators appointed by the President of the
16 Senate and six representatives appointed by the Speaker of the
17 House of Representatives, which committee shall conduct a
18 review of all exemptions from the tax on sales, use, and other
19 transactions imposed by law and all exclusions of sales of
20 services from such taxation. The committee shall be governed
21 by joint rules adopted by the legislature no later than the
22 2003 regular session pursuant to the authority to adopt rules
23 under section 4 of Article III. Such rules shall establish a
24 schedule for review of such exemptions and exclusions over a
25 three-year period and shall provide criteria to be considered
26 by the committee in conducting its review. No later than
27 March 1 of 2004, 2005, and 2006, the committee shall submit
28 its findings and recommendations to the presiding officers of
29 each house of the legislature. Any decision to deauthorize an
30 exemption or exclusion must be approved by seven members of
31 the committee and shall be in the form of a resolution adopted

1 by the committee, which shall be submitted to the legislature.
2 The resolution shall set forth the specific changes to the
3 statutes necessary to effectuate the deauthorization, which
4 resolution shall have the force of law and shall become
5 effective July 1 following the second regular session
6 occurring after submission to the legislature, except for
7 those exemptions or exclusions expressly rescinded by joint
8 resolution of the legislature prior to that date. This
9 section does not operate to deauthorize any exemption or
10 exclusion not expressly deauthorized in such resolution, nor
11 does it prohibit subsequent reenactment by law of any
12 exemption or exclusion that was deauthorized. The joint
13 committee is dissolved July 1, 2006.

14 BE IT FURTHER RESOLVED that the following statement be
15 placed on the ballot:

16 CONSTITUTIONAL AMENDMENT

17 ARTICLE VII, SECTION 3

18 REVIEW OF EXEMPTIONS AND EXCLUSIONS FROM THE TAX ON
19 SALES, USE, AND OTHER TRANSACTIONS.--Proposes to amend the
20 State Constitution to create a joint legislative committee to
21 conduct a review of exemptions from the tax on sales, use, and
22 other transactions imposed by law and exclusions of sales of
23 services from such taxation. Provides for submission of the
24 committee's findings and recommendations to the presiding
25 officers of the Legislature not later than March 1, 2004,
26 2005, and 2006. Requires committee decisions to deauthorize
27 any exemption or exclusion which are approved by a majority of
28 the committee membership to be presented to the Legislature as
29 a resolution, not subject to gubernatorial veto. Authorizes
30 the Legislature to rescind decisions of the committee by joint
31 resolution. Provides that the deauthorization of exemptions

ENROLLED

2002 Legislature

CS/CS/HJR 833, First Engrossed

1 or exclusions shall take effect on July 1 of the calendar year
2 following the second regular session following adoption of the
3 committee's resolution. Retains the Legislature's authority
4 to adopt or reauthorize exemptions or exclusions from such
5 tax.

6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31