

1 Resolution of the Taxation and Budget Reform Commission
2 A resolution proposing an amendment to Section 3 of
3 Article VII of the State Constitution to exempt from
4 taxation property owned by a municipality and used
5 exclusively for governmental purposes and to authorize all
6 property owned by a municipality not otherwise exempt from
7 taxation or by a special district and used or leased and
8 operated for certain purposes to be exempted from taxation
9 as provided by general law.

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11 Be It Resolved by the Taxation and Budget Reform Commission:

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

18 ARTICLE VII

19 FINANCE AND TAXATION

20 SECTION 3. Taxes; exemptions.--

21 (a) All property owned by a municipality and used
22 exclusively by it for governmental, municipal, or public
23 purposes shall be exempt from taxation. All property owned by a
24 municipality not otherwise exempt from taxation or by a special
25 district and used for airport, seaport, or public purposes, as
26 defined by general law, and other uses that are incidental
27 thereto, may be exempted from taxation as provided by general
28 law. A municipality, owning property outside the municipality,
29 may be required by general law to make payment to the taxing

30 unit in which the property is located. Such portions of property
31 as are used predominantly for educational, literary, scientific,
32 religious or charitable purposes may be exempted by general law
33 from taxation.

34 (b) There shall be exempt from taxation, cumulatively, to
35 every head of a family residing in this state, household goods
36 and personal effects to the value fixed by general law, not less
37 than one thousand dollars, and to every widow or widower or
38 person who is blind or totally and permanently disabled,
39 property to the value fixed by general law not less than five
40 hundred dollars.

41 (c) Any county or municipality may, for the purpose of its
42 respective tax levy and subject to the provisions of this
43 subsection and general law, grant community and economic
44 development ad valorem tax exemptions to new businesses and
45 expansions of existing businesses, as defined by general law.
46 Such an exemption may be granted only by ordinance of the county
47 or municipality, and only after the electors of the county or
48 municipality voting on such question in a referendum authorize
49 the county or municipality to adopt such ordinances. An
50 exemption so granted shall apply to improvements to real
51 property made by or for the use of a new business and
52 improvements to real property related to the expansion of an
53 existing business and shall also apply to tangible personal
54 property of such new business and tangible personal property
55 related to the expansion of an existing business. The amount or
56 limits of the amount of such exemption shall be specified by
57 general law. The period of time for which such exemption may be
58 granted to a new business or expansion of an existing business

59 | shall be determined by general law. The authority to grant such
 60 | exemption shall expire ten years from the date of approval by
 61 | the electors of the county or municipality, and may be renewable
 62 | by referendum as provided by general law.

63 | (d) By general law and subject to conditions specified
 64 | therein, there may be granted an ad valorem tax exemption to a
 65 | renewable energy source device and to real property on which
 66 | such device is installed and operated, to the value fixed by
 67 | general law not to exceed the original cost of the device, and
 68 | for the period of time fixed by general law not to exceed ten
 69 | years.

70 | (e) Any county or municipality may, for the purpose of its
 71 | respective tax levy and subject to the provisions of this
 72 | subsection and general law, grant historic preservation ad
 73 | valorem tax exemptions to owners of historic properties. This
 74 | exemption may be granted only by ordinance of the county or
 75 | municipality. The amount or limits of the amount of this
 76 | exemption and the requirements for eligible properties must be
 77 | specified by general law. The period of time for which this
 78 | exemption may be granted to a property owner shall be determined
 79 | by general law.

80 | BE IT FURTHER RESOLVED that the following statement be
 81 | placed on the ballot:

82 | CONSTITUTIONAL AMENDMENT

83 | ARTICLE VII, SECTION 3

84 | PROPERTY TAX EXEMPTIONS.--Proposing an amendment to the
 85 | State Constitution to exempt from taxation property owned by a
 86 | municipality and used by the municipality exclusively for
 87 | governmental purposes and to authorize all property owned by a

88 | municipality not otherwise exempt from taxation or by a special
89 | district and used for airport, seaport, or public purposes and
90 | other uses that are incidental to such purposes to be exempted
91 | from taxation as provided by general law.