

The Constitution Revision Commission
COMMITTEE MEETING EXPANDED AGENDA

FINANCE AND TAXATION
Commissioner Karlinsky, Chair
Commissioner Grady, Vice Chair

MEETING DATE: Thursday, January 25, 2018
TIME: 8:00—11:00 a.m.
PLACE: 212 Knott Building, Capitol Complex, Tallahassee, Florida

MEMBERS: Commissioner Karlinsky, Chair; Commissioner Grady, Vice Chair; Commissioners Armas, Nuñez, Rouson, Smith, and Washington

TAB	PROPOSAL NO. and INTRODUCER	PROPOSAL DESCRIPTION and COMMITTEE ACTIONS	COMMITTEE ACTION
1	P 69 Sprowls	FINANCE AND TAXATION, Local taxes; Section 9 of Article VII of the State Constitution to prohibit certain special districts, except ones created for water management purposes, from levying ad valorem taxes after January 7, 2029, or 10 years after the date of voter approval for such authority, whichever is later; to grant districts authority to levy ad valorem taxes beyond that date under certain circumstances; to authorize the grant or renewal of the authority by referendum for 10-year periods if certain conditions are met; to require ballot proposals to include specified language; to require the Legislature to dissolve, merge, consolidate, or provide for appropriate disposition of special districts if the referendum fails; to authorize debt secured by ad valorem taxes and incurred before January 7, 2019, to be refinanced under certain circumstances; and to prohibit special districts from pledging ad valorem tax revenue to repay or restructure debt incurred after a specified date under certain circumstances. FT 01/25/2018 Temporarily Postponed LO	Temporarily Postponed
2	P 57 Kruppenbacher	MISCELLANEOUS, creates new section; a new section in Article X of the State Constitution to establish rights to certain death benefits to the survivors of specified first responders, military members, and public school employees. GP 11/28/2017 Temporarily Postponed GP 11/30/2017 Favorable FT 01/25/2018 Temporarily Postponed	Temporarily Postponed
3	P 100 Kruppenbacher	FINANCE AND TAXATION, Taxes; exemptions; Section 3 of Article VII of the State Constitution to provide that a nonprofit organization or a corporation that compensates an individual employee over a specified amount, adjusted annually for inflation, is not eligible for any exemption from ad valorem taxation. FT 12/12/2017 Temporarily Postponed FT 01/25/2018 Temporarily Postponed	Temporarily Postponed

By Commissioner Sprowls

sprowlsc-00046-17

201769__

1 A proposal to amend
 2 Section 9 of Article VII of the State Constitution to
 3 prohibit certain special districts, except ones
 4 created for water management purposes, from levying ad
 5 valorem taxes after January 7, 2029, or 10 years after
 6 the date of voter approval for such authority,
 7 whichever is later; to grant districts authority to
 8 levy ad valorem taxes beyond that date under certain
 9 circumstances; to authorize the grant or renewal of
 10 the authority by referendum for 10-year periods if
 11 certain conditions are met; to require ballot
 12 proposals to include specified language; to require
 13 the Legislature to dissolve, merge, consolidate, or
 14 provide for appropriate disposition of special
 15 districts if the referendum fails; to authorize debt
 16 secured by ad valorem taxes and incurred before
 17 January 7, 2019, to be refinanced under certain
 18 circumstances; and to prohibit special districts from
 19 pledging ad valorem tax revenue to repay or
 20 restructure debt incurred after a specified date under
 21 certain circumstances.

22
 23 Be It Proposed by the Constitution Revision Commission of
 24 Florida:

25
 26 Section 9 of Article VII of the State Constitution is
 27 amended to read:

28 ARTICLE VII

29 FINANCE AND TAXATION

30 SECTION 9. Local taxes.—

31 (a) Counties, school districts, and municipalities shall,
 32 and special districts may, be authorized by law to levy ad

Page 1 of 4

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sprowlsc-00046-17

201769__

33 valorem taxes and may be authorized by general law to levy other
 34 taxes, for their respective purposes, except ad valorem taxes on
 35 intangible personal property and taxes prohibited by this
 36 constitution.

37 (b) Ad valorem taxes, exclusive of taxes levied for the
 38 payment of bonds and taxes levied for periods not longer than
 39 two years when authorized by vote of the electors who are the
 40 owners of freeholds therein not wholly exempt from taxation,
 41 shall not be levied in excess of the following millages upon the
 42 assessed value of real estate and tangible personal property:
 43 for all county purposes, ten mills; for all municipal purposes,
 44 ten mills; for all school purposes, ten mills; for water
 45 management purposes for the northwest portion of the state lying
 46 west of the line between ranges two and three east, 0.05 mill;
 47 for water management purposes for the remaining portions of the
 48 state, 1.0 mill; and for all other special districts a millage
 49 authorized by law approved by vote of the electors who are
 50 owners of freeholds therein not wholly exempt from taxation. A
 51 county furnishing municipal services may, to the extent
 52 authorized by law, levy additional taxes within the limits fixed
 53 for municipal purposes.

54 (c)(1)a. The authority of a special district to levy ad
 55 valorem taxes shall expire the later of January 7, 2029, or ten
 56 years after the date of approval of such authority by vote of
 57 the electors who are the owners of freeholds therein not wholly
 58 exempt from taxation.

59 b. Notwithstanding subparagraph a., if debt incurred by a
 60 special district prior to January 7, 2019, matures later than
 61 January 7, 2029, and repayment of the debt is secured by a

Page 2 of 4

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sprowlsc-00046-17

201769__

62 pledge of ad valorem tax revenues, the district's authority to
 63 levy ad valorem taxes shall expire on the final maturity date of
 64 the debt. Such debt may be refinanced after January 7, 2019, but
 65 the final maturity date of the debt may not be extended beyond
 66 the date of the original debt.

67 c. A special district may not pledge revenue from its ad
 68 valorem tax authority to repay debt incurred after January 7,
 69 2019, if the pledge would require or allow debt service payments
 70 to be made after the earlier of ten years after issuance of the
 71 debt or the date of expiration of the district's ad valorem tax
 72 authority.

73 (2)a. A special district referendum to obtain initial
 74 authority to levy ad valorem taxes or to renew an existing
 75 authority to levy ad valorem taxes, must include in the ballot
 76 proposal the public purpose for which the authority to levy ad
 77 valorem taxes is sought; the number of years, which shall not
 78 exceed ten years, for which the authority will be in effect; and
 79 the millage limit.

80 b. In the general election held prior to the expiration
 81 date provided in subparagraph (1)a. or (1)b., the electors who
 82 are the owners of freeholds within the district not wholly
 83 exempt from taxation may vote to renew the authority to levy ad
 84 valorem taxes for a period not to exceed ten years. There is no
 85 limit to the number of times the authority to levy ad valorem
 86 taxes may be renewed under this subparagraph.

87 (3) The legislature shall provide by general or special law
 88 for the dissolution, merger, consolidation, or other appropriate
 89 disposition of each special district for which the authority to
 90 levy ad valorem taxes has expired.

Page 3 of 4

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sprowlsc-00046-17

201769__

91 (4) This subsection does not apply to special districts
 92 created by general law for water management purposes.

Page 4 of 4

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**Constitution Revision Commission
Finance and Taxation Committee
Proposal Analysis**

(This document is based on the provisions contained in the proposal as of the latest date listed below.)

Proposal #: P 57

Relating to: MISCELLANEOUS, creates new section

Introducer(s): Commissioner Kruppenbacher

Article/Section affected: Article X, new section

Date: January 24, 2018

	REFERENCE	ACTION
1.	<u>GP</u>	Favorable
2.	<u>FT</u>	Pre-meeting

I. SUMMARY:

The proposal creates a new section within Article X of the Florida Constitution to create additional survivor benefits, including education credits, for the spouse and minor dependents of:

An individual working for the State of Florida or a political subdivision who is killed (either accidentally or unlawfully) in the line of duty and employed as a first responder in one of the following positions:

- Firefighter
- Law Enforcement Officer
- Correctional Officer
- Correctional Probation Officer
- Florida National Guard Member

An Active Duty Member of the United States Armed Services who is a resident of Florida or stationed in Florida at the time of death; or, a public school employee.

II. SUBSTANTIVE ANALYSIS:

A. PRESENT SITUATION:

Currently, there is no provision within the Florida Constitution that guarantees death benefits to first responders. There are existing laws that guarantee a death benefit for law

enforcement, correctional, and correctional probation officers¹ as well as Firefighters.² The statutes are written so that the employing agency of the first responder is responsible to pay the death benefit to their employer. The amounts of the benefit are contingent on the circumstances of the death and range from \$150,000 if an officer is killed due to an unlawful act by another individual, to \$50,000 if the death was the result of an accident. Members of the Florida National Guard who are killed while on active state duty are entitled to benefits in line with those provided to Law enforcement officers killed in the line of duty.³ While there are benefits for law enforcement officers and firefighters, there are no statutory guarantees of benefits for emergency medical technicians, paramedics, or active duty military members. However, active duty military members qualify for a federal benefit program, and are automatically insured under Servicemembers' Group Life Insurance (SGLI) for the maximum amount of \$400,000 unless an election is filed reducing the insurance by \$50,000 increments or canceling it entirely.⁴

In 2016, the legislature passed SB 7012, which created death benefits under the Florida retirement system for surviving spouses and children of Special Risk Class members.⁵ This created the benefit of a monthly pension equal to one half of the decedent's monthly salary for the rest of the surviving spouse's lifetime, or if the decedent was vested, a lump sum. If the decedent leaves no survive spouses but is survived by a child under 18, the benefits extend to the child up until the 25th birthday as long as the child is unmarried and enrolled as a full-time student.

Education benefits are also available for the spouse and children of a deceased law enforcement, correctional, or correctional probation officers pursuant to Florida law.⁶

There is also a statutory provision for death benefits for teachers and school administrators killed or injured as a result of an unlawful and intentional act while he or she is engaged in the performance of teaching duties or school administrator duties.⁷ This bill was passed after a 13 year old shot his 35 year old English teacher to death on the last day of school in Palm Beach County.⁸ These benefits include a \$1,000 payout to the beneficiaries for burial expenses,⁹ and \$75,000 in addition to any other insurance, workers' compensation, or pension benefits or other benefits that teacher or school administrator beneficiaries and dependents are entitled to under state or federal statutes and shall be exempt from the claims and demands of creditors of such teacher or school administrator.¹⁰ The district school board that employed the teacher or school administrator is responsible for these payments, as well as the beneficiaries' health

¹ F.S. §112.19

² F.S. §112.191

³ F.S. §250.34

⁴ <https://www.benefits.va.gov/insurance/sgli.asp> (last visited 01/23/18).

⁵ F.S. §121.091

⁶ See F.S. §112.19(3)

⁷ F.S. §112.1915

⁸ http://articles.orlandosentinel.com/2000-06-09/news/0006090028_1_teacher-death-benefits-bush (last visited 01/23/18).

⁹ F.S. §112.1915 (3)(b)

¹⁰ F.S. §112.1915 (3)(a)

insurance premiums. The Department of Education reimburses the district for the premium payments.¹¹

B. EFFECT OF PROPOSED CHANGES:

The proposal creates a new Section within Article X of the Florida Constitution to create additional survivor benefits for:

An individual working for the State of Florida or a political subdivision who is killed in the line of duty (either accidentally or unlawfully) and employed as a first responder in one of the following positions:

- Firefighter
- Law Enforcement Officer
- Correctional Officer
- Correctional Probation Officer
- Florida National Guard Member

An Active Duty Member of the United States Armed Services who is a resident of Florida or stationed in Florida at the time of death; or, a public school employee.

The beneficiary must be designated in writing by the covered individual. If no beneficiary is designated the survivor benefit is paid in the following order of succession to the individual's:

- Surviving spouse and/or children in equal portion; or
- Surviving parent or parents if no surviving spouse or children, or
- Estate

These survivor benefit payments are in addition to any workers' compensation or pension benefit payments owed to the individual and are exempt from attachment or garnishment.

The surviving spouse or child can benefit from a state waiver of educational expenses for full-time or part-time attendance at a state career center, a Florida College System institution or a state university. The waiver is for up to 120 credit hours equal to the cost of tuition, matriculation, and registration fees while obtaining a career certificate, an undergraduate degree or a post-graduate degree. The education waiver is available for the surviving child until his or her 25th birthday or to the surviving spouse for up to five years and is available until the tenth anniversary after the individual's death.

The in-line-of-duty survivor benefits created by this proposal are not payable for a death resulting from an unlawful action by the individual or an intentionally self-inflicted bodily injury.

¹¹ F.S. §112.1915 (3)(c)(2)

C. FISCAL IMPACT:

The following was provided by the Department of Management Services (DMS)¹²: The proposal is silent on the benefit amount provided under this program. Additionally, while the proposal specifies that benefits for active duty military members will be funded from General Revenue, it is silent on the source of funding for benefits for government employees.

To administer this benefit, Florida governmental employers could be responsible for administering the benefit which is payable to the named surviving beneficiary for the impacted employees working for that government employer. The payment to beneficiaries of the active Armed Services members may pose administrative challenges. Challenges may also arise from personnel being reassigned between bases in and out of Florida, maintaining current beneficiary information for individuals outside of the workforce of Florida governmental employers and coordinating any ongoing benefits for the survivors of active Armed Services members. There are 55,862 active military members and 36,387 reservists stationed in Florida.¹³

Administering this Florida survivor benefit for military members cannot be assigned to the federal employer. There would have to be a Florida-based administrator for the program such as a Florida government agency or a contracted third party administrator.

The first responder positions covered may require more detail to ensure the benefit program is structured as envisioned by the proposal. For example:

- Are correctional officers and correctional probation officers limited to those employed by the Department of Corrections or are these terms inclusive of the correctional officers working in county jails and detention centers and the probation officers employed by local governments?
- Are correctional officers, correctional probation officers and law enforcement officers based on a definition in current law or on some other basis?
- Will volunteer firefighters become covered in addition to firefighters employed by state and local governments?

Currently, certain governmental positions, including firefighters, law enforcement officers and correctional officers who die of specified conditions enumerated in section 112.18, Florida Statutes, (tuberculosis, heart disease and hypertension) are presumed to have died in the line of duty for workers' compensation and retirement benefits. It is unclear whether this presumption will apply under this benefit program as well. If this presumption does apply, current federal requirements under the HEART Act which specify that an employee be considered "returned to work" for survivor benefit eligibility do not create an in line of duty presumption for members of the armed services.

¹² DMS Analysis on CRC Proposal 49 (on file with CRC staff).

¹³ According to the September 2017 report by the Defense Management Data Center for the Department of Defense.

The structure of the benefit program and how benefits are paid could trigger financial reporting requirements under the Governmental Accounting Standards Board requiring the employers participating in the program (whether an individual employer or in some multiple employer or agent retirement plan) to record long-term financial liabilities on their financial statements for the benefits paid under this provision.

The educational benefits for the surviving spouse or children for other employees killed in the line of duty are currently coordinated through the employer to verify eligibility of the requirement when the survivors are seeking access to education within the Florida career centers, the State Community College System or the State University System. A similar approach could continue for the survivors of first responders employed by that agency but the survivors of active duty Armed Services personnel stationed in Florida will require a different approach since there is no Florida governmental employer to verify eligibility for access or define the time limitations for the educational component of this benefit.

III. Additional Information:

A. Statement of Changes:

(Summarizing differences between the current version and the prior version of the proposal.)

None.

B. Amendments:

None.

C. Technical Deficiencies:

None.

D. Related Issues:

None.

By Commissioner Kruppenbacher

kruppenbf-00069A-17

201757__

1 A proposal to create
2 a new section in Article X of the State Constitution
3 to establish rights to certain death benefits to the
4 survivors of specified first responders, military
5 members, and public school employees.

7 Be It Proposed by the Constitution Revision Commission of
8 Florida:

10 A new section is added to Article X of the State
11 Constitution to read:

12 ARTICLE X
13 MISCELLANEOUS

14 Death benefits for survivors of first responders, military
15 members, and public school employees.-

16 (a) A death benefit shall be paid by funds from general
17 revenue when a firefighter; a paramedic; an emergency medical
18 technician; a law enforcement, correctional, or correctional
19 probation officer; an active duty member of the United States
20 Armed Forces or the Florida National Guard; or a public school
21 employee, while engaged in the performance of their official
22 duties, is:

23 (1) Accidentally killed or receives accidental bodily
24 injury which results in the loss of the individual's life,
25 provided that such killing is not the result of suicide and that
26 such bodily injury is not intentionally self-inflicted; or

27 (2) Unlawfully and intentionally killed or dies as a result
28 of such unlawful and intentional act.

29 (b) In order to be eligible for payments authorized under
30 subsection (a):

31 (1) The first responder or public school employee must have
32 been working for the State of Florida or any of its political

Page 1 of 3

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33 subdivisions at the time of death.

34 (2) The military member must have been a resident of this
35 state or whose duty post was within the State of Florida at the
36 time of death.

37 (c) Payments authorized under subsection (a), regardless of
38 whether secured by insurance, shall be made to the beneficiary
39 that is designated by such first responder, military member, or
40 public school employee through a written designation signed by
41 the first responder, military member, or public school employee
42 and delivered to the employing agency during the first
43 responder's, military member's, or employee's lifetime. If no
44 such designation is made, the payment shall be made to the first
45 responder's, military member's, or employee's surviving child or
46 children and spouse in equal portions, and if there is no
47 surviving child or spouse, then to the first responder's,
48 military member's, or employee's parent or parents. If a
49 beneficiary is not designated and there is no surviving child,
50 spouse, or parent, the payment shall be made to the first
51 responder's, military member's, or employee's estate.

52 (d) Payments that are made pursuant to subsections (a)
53 through (c) are in addition to any workers' compensation or
54 pension benefits and are exempt from the claims and demands of
55 creditors of the first responder, military member, or public
56 school employee.

57 (e) If a firefighter; a paramedic; an emergency medical
58 technician; a law enforcement, correctional, or correctional
59 probation officer; an active duty member of the United States
60 Armed Forces or the Florida National Guard; or a public school
61 employee is accidentally killed as specified in paragraph

Page 2 of 3

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62 (a) (1), or unlawfully and intentionally killed as specified in
63 paragraph (a) (2), the state shall waive certain educational
64 expenses that the child or spouse of the deceased first
65 responder, military member, or public school employee incurs
66 while obtaining a career certificate, an undergraduate
67 education, or a postgraduate education. The amount waived by the
68 state shall be an amount equal to the cost of tuition and
69 matriculation and registration fees for a total of 120 credit
70 hours. The child or spouse may attend a state career center, a
71 Florida College System institution, or a state university. The
72 child or spouse may attend any or all of the institutions
73 specified in this subsection, on either a full-time or part-time
74 basis. The benefits provided to a child under this subsection
75 continue until the child's 25th birthday. The benefits provided
76 to a spouse under this subsection must commence within 5 years
77 after the death occurs, and entitlement thereto shall continue
78 until the tenth anniversary of that death.

79 (f) This section does not limit the legislature from
80 enacting laws consistent with this section.

81 (g) This amendment becomes effective upon approval by the
82 electors.

**Constitution Revision Commission
Finance and Taxation Committee
Proposal Analysis**

(This document is based on the provisions contained in the proposal as of the latest date listed below.)

Proposal #: P 100

Relating to: FINANCE AND TAXATION, Taxes; exemptions

Introducer(s): Commissioner Kruppenbacher

Article/Section affected:

Date: December 10, 2017

	REFERENCE	ACTION
1.	FT	Pre-Meeting
2.		
3.		
4.		
5.		
6.		

I. SUMMARY:

This proposal amends Article VII, Section 3(h), to add that a nonprofit organization or a corporation that pays an individual employee more than \$300,000 annually is not eligible for any exemption from ad valorem taxation.

This proposal requires the Department of Revenue adjust the salary limitation annually on September 30 for inflation using the Consumer Price Index for urban wage earners and clerical workers, CPI-W, or a successor index calculated by the United States Department of Labor. The Department must publish each adjusted salary limitation, which will take effect on the following January 1.

The proposal provides that the term “employee” does not include any medical professional licensed by the state.

II. SUBSTANTIVE ANALYSIS:

A. PRESENT SITUATION:

Ad Valorem Taxation Exemptions

Article VII, Section 3, of the Florida Constitution provides for multiple ad valorem tax exemptions. The Florida legislature has implemented these exemptions through statutory

law.¹ Some examples are exemptions for renewable energy source devices, charitable exemptions, historic property used for certain commercial or nonprofit purposes, nonprofit homes for the aged, charter school exemptions, and economic development exemptions. These exemptions are administered by local property appraisers through an application and review process at the local level.

Chapter 196 Exemptions

Chapter 196, F.S., provides the qualifications and process for an entity to claim a tax exempt status for purposes of ad valorem taxation. The Florida Department of Revenue also provides a form for an exempt entity to fill out and return to the county property appraiser.² The exempt entities must be organized and operated for at least one of these purposes:

- Religious;³
- Literary;⁴
- Charitable;⁵
- Scientific;⁶
- Sewer water/wastewater systems;⁷
- Education;⁸ or
- Hospitals, nursing homes and homes for special services.⁹

There are also several additional purposes as well including historic preservation.¹⁰

B. EFFECT OF PROPOSED CHANGES:

This proposal amends Article VII, Section 3(h), to add that a nonprofit organization or a corporation that pays an individual employee more than \$300,000 annually is not eligible for any exemption from ad valorem taxation.

This proposal requires the Department of Revenue adjust the salary limitation annually on September 30 for inflation using the Consumer Price Index for urban wage earners and clerical workers, CPI-W, or a successor index calculated by the United States Department of Labor. The Department must publish each adjusted salary limitation, which will take effect on the following January 1.

¹ See ch. 196, F.S., for examples.

² For an example of the form and checklist see <https://www.hcpafl.org/Portals/HCPAFL/pdfs/dr504.pdf> (last visited 12/09/17).

³ See s. 196.196, F.S.

⁴ *Id.*

⁵ *Id.*

⁶ *Id.*

⁷ See s. 196.2001, F.S.

⁸ See s. 196.198, F.S.

⁹ See 196.197, F.S.

¹⁰ See Ch. 196, F.S. See also The Palm Beach County Property Appraiser for a presentation on *Charitable Exemptions* (2016) <http://pbcgov.com/papa/presentations/NonProfitsFirst2016.pdf> (last visited 12/09/17).

The proposal provides that the term “employee” does not include any medical professional licensed by the state.¹¹

C. FISCAL IMPACT:

To the extent that any nonprofit organizations and corporations no longer qualify for a tax exemption, may result in additional ad valorem tax collected.

III. Additional Information:

A. Statement of Changes:

(Summarizing differences between the current version and the prior version of the proposal.)

None.

B. Amendments:

None.

C. Technical Deficiencies:

None.

D. Related Issues:

None.

¹¹ For a list of medical professions licensed by the state of Florida *see* the Florida Department of Health website <http://www.floridahealth.gov/5C/licensing-and-regulation/index.html> (last visited 12/09/17).



785558

CRC ACTION

Commissioner .
Comm: WD .
01/25/2018 .
. .
. .
. .

The Committee on Finance and Taxation (Karlinsky) recommended the following:

CRC Amendment (with title amendment)

Delete line 93

and insert:

(h) A nonprofit organization or a nonprofit corporation
that

===== T I T L E A M E N D M E N T =====

And the title is amended as follows:

Delete line 3

and insert:



785558

11 provide that a nonprofit organization or a nonprofit
12 corporation

By Commissioner Kruppenbacher

kruppenbf-00118A-17

2017100__

A proposal to amend

Section 3 of Article VII of the State Constitution to provide that a nonprofit organization or a corporation that compensates an individual employee over a specified amount, adjusted annually for inflation, is not eligible for any exemption from ad valorem taxation.

Be It Proposed by the Constitution Revision Commission of Florida:

Section 3 of Article VII of the State Constitution is amended to read:

ARTICLE VII

FINANCE AND TAXATION

SECTION 3. Taxes; exemptions.—

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

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

(c) Any county or municipality may, for the purpose of its

Page 1 of 4

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respective tax levy and subject to the provisions of this subsection and general law, grant community and economic development ad valorem tax exemptions to new businesses and expansions of existing businesses, as defined by general law. Such an exemption may be granted only by ordinance of the county or municipality, and only after the electors of the county or municipality voting on such question in a referendum authorize the county or municipality to adopt such ordinances. An exemption so granted shall apply to improvements to real property made by or for the use of a new business and improvements to real property related to the expansion of an existing business and shall also apply to tangible personal property of such new business and tangible personal property related to the expansion of an existing business. The amount or limits of the amount of such exemption shall be specified by general law. The period of time for which such exemption may be granted to a new business or expansion of an existing business shall be determined by general law. The authority to grant such exemption shall expire ten years from the date of approval by the electors of the county or municipality, and may be renewable by referendum as provided by general law.

(d) Any county or municipality may, for the purpose of its respective tax levy and subject to the provisions of this subsection and general law, grant historic preservation ad valorem tax exemptions to owners of historic properties. This exemption may be granted only by ordinance of the county or municipality. The amount or limits of the amount of this exemption and the requirements for eligible properties must be specified by general law. The period of time for which this

Page 2 of 4

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 62 exemption may be granted to a property owner shall be determined
 63 by general law.

64 (e) By general law and subject to conditions specified
 65 therein:

66 (1) Twenty-five thousand dollars of the assessed value of
 67 property subject to tangible personal property tax shall be
 68 exempt from ad valorem taxation.

69 (2) The assessed value of solar devices or renewable energy
 70 source devices subject to tangible personal property tax may be
 71 exempt from ad valorem taxation, subject to limitations provided
 72 by general law.

73 (f) There shall be granted an ad valorem tax exemption for
 74 real property dedicated in perpetuity for conservation purposes,
 75 including real property encumbered by perpetual conservation
 76 easements or by other perpetual conservation protections, as
 77 defined by general law.

78 (g) By general law and subject to the conditions specified
 79 therein, each person who receives a homestead exemption as
 80 provided in section 6 of this article; who was a member of the
 81 United States military or military reserves, the United States
 82 Coast Guard or its reserves, or the Florida National Guard; and
 83 who was deployed during the preceding calendar year on active
 84 duty outside the continental United States, Alaska, or Hawaii in
 85 support of military operations designated by the legislature
 86 shall receive an additional exemption equal to a percentage of
 87 the taxable value of his or her homestead property. The
 88 applicable percentage shall be calculated as the number of days
 89 during the preceding calendar year the person was deployed on
 90 active duty outside the continental United States, Alaska, or

kruppenbf-00118A-17 2017100__
 91 Hawaii in support of military operations designated by the
 92 legislature divided by the number of days in that year.

93 (h) A nonprofit organization or a corporation that
 94 compensates an individual employee at a rate that exceeds
 95 \$300,000 annually is not eligible for any exemption from ad
 96 valorem taxation. Each September 30th, the Department of Revenue
 97 or its successor agency shall adjust the limitation annually for
 98 inflation using the consumer price index for urban wage earners
 99 and clerical workers, CPI-W, or a successor index as calculated
 100 by the United States Department of Labor. Each adjusted
 101 limitation calculated shall be published and take effect on the
 102 following January 1st. For purposes of this subsection, the term
 103 "employee" does not include any medical professional licensed by
 104 the state.