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1 A bill to be entitled
 2 An act relating to ad valorem tax exemptions; amending
 3 s. 196.199, F.S.; providing that certain leasehold
 4 interests and improvements to land owned by the United
 5 States, a branch of the United States Armed Forces, or
 6 any agency or quasi-governmental agency of the United
 7 States are exempt from ad valorem taxation under
 8 specified circumstances; providing that such leasehold
 9 interests and improvements are entitled to an
 10 exemption from ad valorem taxation without an
 11 application being filed for the exemption or the
 12 property appraiser approving the exemption; providing
 13 for applicability; providing for retroactive
 14 applicability; providing an effective date.

15
 16 Be It Enacted by the Legislature of the State of Florida:

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 18 Section 1. Paragraph (a) of subsection (1) of section
 19 196.199, Florida Statutes, is amended to read:

20 196.199 Government property exemption.—

21 (1) Property owned and used by the following governmental
 22 units shall be exempt from taxation under the following
 23 conditions:

24 (a) 1. All property of the United States is ~~shall be~~ exempt
 25 from ad valorem taxation, except such property as is subject to
 26 tax by this state or any political subdivision thereof or any

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27 municipality under any law of the United States.
 28 2. Notwithstanding any other provision of law, for
 29 purposes of the exemption from ad valorem taxation provided in
 30 subparagraph 1., property of the United States includes any
 31 leasehold interest of and improvements affixed to land owned by
 32 the United States, any branch of the United States Armed Forces,
 33 or any agency or quasi-governmental agency of the United States
 34 if the leasehold interest and improvements are acquired or
 35 constructed and used pursuant to the federal Military Housing
 36 Privatization Initiative of 1996, 10 U.S.C. ss. 2871 et seq. As
 37 used in this subparagraph, the term "improvements" includes, but
 38 is not limited to, actual housing units and any facilities that
 39 are directly related to such housing units, including any
 40 housing maintenance facilities, housing rental and management
 41 offices, parks and community centers, and recreational
 42 facilities. Any leasehold interest and improvements described in
 43 this subparagraph, regardless of whether title is held by the
 44 United States, shall be construed as being owned by the United
 45 States, the applicable branch of the United States Armed Forces,
 46 or the applicable agency or quasi-governmental agency of the
 47 United States and are exempt from ad valorem taxation without
 48 the necessity of an application for exemption being filed or
 49 approved by the property appraiser. This subparagraph does not
 50 apply to a transient public lodging establishment as defined in
 51 s. 509.013.

52 Section 2. This act applies retroactively to January 1,

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53 | 2007.

54 | Section 3. This act shall take effect upon becoming a law.