

## **HJR 193 (Proposed Constitutional Amendment)**

Summary: HJR 193 proposes an amendment of the Florida Constitution, to exempt the assessed value of certain solar devices from ad valorem (property) taxation. It also would exempt certain renewable energy sources currently subject to tangible personal property taxation. Finally, it would authorize the Legislature to prohibit consideration of these devices when determining the assessed value of residential and non-residential real property. This amendment is proposed to appear on the November 8, 2016 ballot.

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

That the following amendments to Sections 3 and 4 of Article VII and the creation of Section 34 of Article XII of the State Constitution are agreed to and shall be submitted to the electors of this state for approval or rejection at the next general election or at an earlier special election specifically authorized by law for that purpose:

### **ARTICLE VII FINANCE AND TAXATION**

#### **SECTION 3. Taxes; exemptions.—**

(e) By general law and subject to conditions specified therein;

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

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

**SECTION 4. Taxation; assessments.—**By general law regulations shall be prescribed which shall secure a just valuation of all property for ad valorem taxation, provided:

(i) The legislature, by general law and subject to conditions specified therein, may prohibit the consideration of the following in the determination of the assessed value of real property ~~used for residential purposes:~~

(1) Any change or improvement to real property used for residential purposes made to improve for the purpose of improving the property's resistance to wind damage.

(2) The installation of a solar or renewable energy source device.

### **ARTICLE XII SCHEDULE**

**SECTION 34. Solar devices or renewable energy source devices; exemption from certain taxation and assessment.—**This section, the amendment to subsection (e) of Section 3 of Article VII authorizing the legislature, subject to limitations set forth in general law, to exempt the assessed value of solar devices or renewable energy source devices subject to tangible personal property tax from ad valorem taxation, and the amendment to subsection (i) of Section 4 of Article VII authorizing the legislature, by general law, to prohibit the consideration of the installation of a solar device or a renewable energy source device in determining the assessed value of real property for the purpose of ad valorem taxation shall take effect on January 1, 2018, and shall expire on December 31, 2037. Upon expiration, this section shall be repealed and the text of subsection (e) of Section 3 of Article VII and

subsection (i) of Section 4 of Article VII shall revert to that in existence on December 31, 2017, except that any amendments to such text otherwise adopted shall be preserved and continue to operate to the extent that such amendments are not dependent upon the portions of text which expire pursuant to this section.

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

#### **CONSTITUTIONAL AMENDMENT ARTICLE VII, SECTIONS 3 AND 4 ARTICLE XII, SECTION 34**

**SOLAR DEVICES OR RENEWABLE ENERGY SOURCE DEVICES; EXEMPTION FROM CERTAIN TAXATION AND ASSESSMENT.—**Proposing an amendment to the State Constitution to authorize

the Legislature, by general law, to exempt from ad valorem taxation the assessed value of solar or renewable energy source devices subject to tangible personal property tax, and to authorize the Legislature, by general law, to prohibit consideration of such devices in assessing the value of real property for ad valorem taxation purposes. This amendment takes effect January 1, 2018, and expires on December 31, 2037.

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