

HOUSE COMMITTEE AMENDMENTS

2025 Regular Session

Amendments proposed by House Committee on Ways and Means to Original House Bill No. 300 by Representative Mack

AMENDMENT NO. 1

On page 1, line 2, after "Constitution of" delete the remainder of the line and delete line 3 in its entirety

AMENDMENT NO. 2

On page 1, at the beginning of line 6, delete "eliminate an" and insert "provide with respect to the"

AMENDMENT NO. 3

Delete page 2 in its entirety and insert the following:

"(ii) Any person or persons shall be prohibited from receiving the special assessment as provided in this Section if such person's or persons' adjusted gross income, as reported in the federal tax return for the year prior to the application for the special assessment, exceeds one hundred fifty thousand dollars. For persons applying for the special assessment whose filing status is married filing separately, the adjusted gross income for purposes of this Section shall be determined by combining the adjusted gross income on both federal tax returns. Beginning for the tax year ~~2026~~ 2028 and for each tax year thereafter, the one hundred fifty thousand dollar limit shall be adjusted annually by the Consumer Price Index as reported by the United States Government. Notwithstanding any provision of this constitution to the contrary, a decrease in the total amount of ad valorem tax collected by a taxing authority as a result of the special assessment level shall be absorbed by the taxing authority and shall not create any additional tax liability for other taxpayers in the taxing district as a result of any subsequent reappraisal and valuation or millage adjustment. Implementation of the special assessment level shall neither trigger nor be cause for a reappraisal of property or an adjustment of millages pursuant to the provisions of Article VII, Section 23(B) of this constitution.

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AMENDMENT NO. 4

On page 3, at the beginning of line 1, delete "Section 3." and insert "Section 2."

AMENDMENT NO. 5

On page 3, at the beginning of line 4, delete "Section 4." and insert "Section 3."

AMENDMENT NO. 6

On page 3, at the beginning of line 7, delete "Section 5." and insert "Section 4."

AMENDMENT NO. 7

On page 3, delete lines 11 through 16 in their entirety and insert the following:

"Do you support an amendment to increase the maximum amount of income a person may receive and still qualify for the special assessment level for

1 residential property receiving the homestead exemption? (Effective January
2 1, 2027) (Amends Article VII, Section 18(G)(1)(a)(ii))"