Senator Taddeo moved the following:

**Senate Amendment to Substitute Amendment (271678) (with title amendment)**

Between lines 464 and 465

insert:

> Section 13. Effective January 1, 2021, paragraph (e) is added to subsection (1) of section 196.199, Florida Statutes, to read:

> 196.199 Government property exemption.—

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

(e) Any property of municipalities used for a motorsports entertainment complex as defined in s. 288.1171 is exempt from ad valorem taxation if the municipality is liable for payment of such ad valorem taxation pursuant to a lease agreement entered into before January 1, 2020. This paragraph does not apply to property for which the motorsports entertainment complex or other tenant is liable for payment of such ad valorem taxation. This paragraph expires January 1, 2033.

And the title is amended as follows:

Delete line 1854 and insert:

meets income limits; amending s. 196.199, F.S.; providing an exemption from ad valorem taxation for certain properties of municipalities; providing applicability; providing for expiration; amending s. 200.065, F.S.;