

1 A bill to be entitled
 2 An act relating to homestead property tax exemptions;
 3 amending s. 196.081, F.S.; exempting from taxation the
 4 homestead property of the parent or parents of an
 5 unmarried veteran who died from combat-related causes
 6 while on active duty as a member of the United States
 7 Armed Forces; providing that the production of a
 8 certain letter attesting to the unmarried veteran's
 9 death while on active duty is prima facie evidence for
 10 entitlement to the exemption; authorizing the tax
 11 exemption to carry over or transfer under certain
 12 circumstances; providing construction with respect to
 13 the applicable tax roll and the date of death;
 14 providing contingent effective dates.

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

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 18 Section 1. Subsection (7) is added to section 196.081,
 19 Florida Statutes, to read:

20 196.081 Exemption for certain permanently and totally
 21 disabled veterans and for surviving spouses of veterans;
 22 exemption for surviving spouses of first responders who die in
 23 the line of duty; exemption for parent or parents of unmarried
 24 veterans who die from combat-related causes.-

25 (7) Any real estate that is owned and used as a homestead

26 | by the parent or parents of an unmarried veteran who died from
27 | combat-related causes while on active duty as a member of the
28 | United States Armed Forces and for whom a letter from the United
29 | States Government or United States Department of Defense or its
30 | predecessor has been issued certifying that the unmarried
31 | veteran died from combat-related causes while on active duty is
32 | exempt from taxation if the unmarried veteran was a permanent
33 | resident of this state on January 1 of the year in which the
34 | unmarried veteran died.

35 | (a) The production of the letter by the unmarried
36 | veteran's parent or parents which attests to the unmarried
37 | veteran's death while on active duty is prima facie evidence
38 | that the parent or parents are entitled to the exemption.

39 | (b) The tax exemption carries over to the benefit of the
40 | unmarried veteran's parent or parents as long as the parent or
41 | parents hold legal or beneficial title to the homestead and
42 | permanently reside thereon as specified in s. 196.031. If the
43 | parent or parents sell the property, an exemption not to exceed
44 | the amount granted under the most recent ad valorem tax roll may
45 | be transferred to the parent or parents' new residence as long
46 | as it is used as the primary residence.

47 |
48 | For purposes of this subsection, the term "homestead by the
49 | parent or parents" means the homestead of the parents if the
50 | parents are married and means the homestead of each parent if

51 the parents are divorced.

52 Section 2. Construction.—

53 (1) The revisions to s. 196.081, Florida Statutes, made by
54 this act operate prospectively to the 2018 tax roll and do not
55 provide a basis for relief from an assessment of taxes not paid
56 or create a right to a refund of taxes paid before January 1,
57 2018.

58 (2) Subsection 196.081(7), Florida Statutes, as created by
59 this act, applies to the homestead exemption of the parent or
60 parents of an unmarried veteran whose death occurs before, on,
61 or after the effective date of this act.

62 Section 3. Except as otherwise expressly provided in this
63 act and except for this section, which shall take effect July 1,
64 2017, this act shall take effect on the same date that HJR 1263,
65 or a similar joint resolution having substantially the same
66 specific intent and purpose, takes effect if approved by the
67 electors at the general election held in November 2018 or at an
68 earlier special election specifically authorized by law for that
69 purpose.