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2 An act relating to homestead tax exemptions;  
3 providing for a distribution of money to  
4 specified persons who are entitled to an  
5 homestead tax exemption; providing  
6 appropriations; providing a time limit within  
7 which challenges to the rebate must be brought;  
8 providing an effective date.

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

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12 Section 1. (1) Each person who, as of June 30, 1998,  
13 was entitled to and received a homestead exemption under  
14 section 196.031, Florida Statutes, for tax year 1998, is  
15 entitled to a distribution of \$50 as set forth in this  
16 section. If the homestead property is owned jointly by more  
17 than one person, the joint owners shall be treated as one  
18 person for purposes of this distribution.

19 (2) By July 15, 1998, every property appraiser must  
20 provide to the Department of Revenue a certified list of all  
21 homestead property in his or her county as of June 30, 1998.  
22 This list must include each owner's name, the address and  
23 legal description of the property, and the code indicating the  
24 homestead classification for each eligible property and must  
25 be in compatible electronic format. Distributions shall be  
26 sent to qualified persons as soon as practicable, but no later  
27 than October 1, 1998. Each check distributed shall include a  
28 letter stating that the distribution is being provided to  
29 homestead property owners by the Governor, the Cabinet, and  
30 the Florida Legislature.

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1           (3) No person is entitled to a distribution with  
2 respect to property for which he or she received a homestead  
3 exemption improperly, as described in section 196.011(9) or  
4 section 196.161, Florida Statutes.

5           (4) Persons who, after January 1, 1998, but on or  
6 before June 30, 1998, obtain legal or equitable title to real  
7 property on which a homestead exemption exists and are listed  
8 as owners of the property on the certified list of homestead  
9 properties provided by the property appraiser under this  
10 section shall receive the distribution provided by this  
11 section for that property.

12           (5) If a delinquent child-support obligor is entitled  
13 to receive a distribution, the department must withhold the  
14 amount of the delinquency from the rebate of that obligor. The  
15 department shall notify the obligor that his or her rebate is  
16 being withheld under this section for the purpose of paying  
17 the obligor's delinquent child-support obligations. The  
18 department shall apply the distribution amount withheld to the  
19 delinquent child-support obligation and transmit the balance,  
20 if any to the delinquent obligor.

21           (6) The department shall offset any distribution  
22 pursuant to section 213.25, Florida Statutes, and any other  
23 applicable law regarding debts or obligations owed to the  
24 state.

25           (7) Under procedures established by the department,  
26 each recipient of the distribution described in this section  
27 may elect to return the distribution and designate the  
28 application of the \$50 to the state for one of the following  
29 uses:

30           (a) Education;

31           (b) Children's health care;

1           (c) Criminal justice; or

2           (d) Transportation.

3           Section 2. The sum of \$184 million is appropriated  
4 from the General Revenue Fund to the Department of Revenue for  
5 fiscal year 1998-1999 for distribution to eligible holders of  
6 homestead tax exemptions. In the event these funds are  
7 insufficient to carry out the provisions of this act, the  
8 Administration Commission is authorized to transfer sufficient  
9 funds from the Working Capital Fund.

10           Section 3. The sum of \$1.8 million is appropriated  
11 from the General Revenue Fund to the Department of Revenue for  
12 fiscal year 1998-1999 to administer the distributions provided  
13 for in this act. The department may contract with private  
14 vendors to carry out the distributions, notwithstanding the  
15 requirements set out in chapter 287, Florida Statutes. The  
16 provisions of chapter 120, Florida Statutes, do not apply to  
17 this act.

18           Section 4. Any action to challenge the validity or  
19 constitutionality of the rebate provided for in this act must  
20 be brought within 60 days after the effective date of this  
21 act, or else the challenge is barred. If any such proceeding  
22 is initiated, distribution of the rebate amounts under this  
23 act shall be held in abeyance until a judicial determination  
24 has become final and the time limit for any further proceeding  
25 regarding the validity or constitutionality of this act has  
26 expired.

27           Section 5. This act shall take effect upon becoming a  
28 law.

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