

90-435AX-05

Bill No. HB 1821

Amendment No. ____ (for drafter's use only)

	<u>Senate</u>	CHAMBER ACTION	<u>House</u>
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ORIGINAL STAMP BELOW

Representative(s) Kelly offered the following:

Amendment (with title amendment)

On page 6, lines 12 and 13,
remove from the bill: all of said lines

and insert in lieu thereof:

Section 2. Effective January 1, 2001, subsection (5)
of section 196.075, Florida Statutes, is amended to read:

196.075 Additional homestead exemption for persons 65
and older.--

(5) The department must require by rule that the
filing of the statement be supported by copies of any federal
income tax returns for the prior year, any wage and earnings
statements (W-2 forms), and any other documents it finds
necessary, for each member of the household, ~~to be submitted~~
~~by June 1~~. The taxpayer's statement shall attest to the
accuracy of the documents and grant permission to allow review
of the documents if requested by the property appraiser such
copies. At the option of the property appraiser, the
taxpayer's documents may be requested and reviewed randomly

1 for accuracy and completeness. All reviews requested shall be
 2 completed on or before June 1.The property appraiser shall
 3 ~~may~~ not grant the exemption if without the required
 4 documentation requested is not provided.

5 Section 3. Effective January 1, 2001, section 196.202,
 6 Florida Statutes, is amended to read:

7 196.202 Property of widows, widowers, blind persons,
 8 and persons totally and permanently disabled.--Property to the
 9 value of \$500 of every widow, widower, blind person, or
 10 totally and permanently disabled person who is a bona fide
 11 resident of this state shall be exempt from taxation. As used
 12 in this section, "totally and permanently disabled person"
 13 means a person who is currently certified by one licensed
 14 physician of this state, by the United States Department of
 15 Veterans Affairs or its predecessor, or by the Social Security
 16 Administration to be totally and permanently disabled.

17 Section 4. Except as otherwise provided herein, this
 18 act shall take effect upon becoming a law and shall apply to
 19 the 2000 tax year and thereafter.

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22 ===== T I T L E A M E N D M E N T =====

23 And the title is amended as follows:

24 On page 1, line 22,
 25 remove from the title of the bill: providing an effective
 26 date.

27
 28

and insert in lieu thereof:

29 amending s. 196.075, F.S.; revising
 30 requirements relating to the statement of
 31 household income which must be submitted by a

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1 person claiming the additional homestead
2 exemption for persons 65 and older; providing
3 for random review of a taxpayer's documents by
4 the property appraiser; authorizing denial of
5 the exemption if requested documentation is not
6 provided; amending s. 196.202, F.S.; providing
7 a definition of "totally and permanently
8 disabled person" for purposes of the exemption
9 of property to the value of \$500 for such
10 persons; providing effective dates.
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