

By Representative Needelman

1                                   A bill to be entitled  
2           An act relating to the additional homestead  
3           exemption for persons 65 and older; amending s.  
4           196.075, F.S., which allows counties and  
5           municipalities to grant such exemption;  
6           providing requirements with respect to the  
7           taxpayer's statement of household income and  
8           supporting documents; revising the submission  
9           date for such documents; authorizing random  
10          audits of such statements; providing  
11          requirements with respect to release of tax  
12          information to the property appraiser;  
13          providing an effective date.

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

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17           Section 1. Subsection (5) of section 196.075, Florida  
18 Statutes, is amended to read:

19           196.075 Additional homestead exemption for persons 65  
20 and older.--

21           (5) The department must require by rule that the  
22 filing of the statement be supported by copies of any federal  
23 income tax returns for the prior year, any wage and earnings  
24 statements (W-2 forms), any request for an extension of time  
25 to file returns, and any other documents it finds necessary,  
26 for each member of the household, to be submitted by April 15  
27 for inspection by the property appraiser ~~June 1~~. The  
28 taxpayer's sworn statement shall attest to the accuracy of the  
29 documents and grant permission to allow review of the  
30 documents if requested by the property appraiser. Once the  
31 documents have been inspected by the property appraiser, they

1 shall be returned to the taxpayer or otherwise destroyed. The  
2 property appraiser is authorized to generate random audits of  
3 the taxpayers' sworn statements to ensure the accuracy of the  
4 household income reported. If so selected for audit, a  
5 taxpayer shall execute Internal Revenue Service Form 8821 or  
6 4506, which authorizes the Internal Revenue Service to release  
7 tax information to the property appraiser's office. All  
8 reviews conducted in accordance with this section shall be  
9 completed on or before June 1 ~~such copies~~. The property  
10 appraiser may not grant or renew the exemption if without the  
11 required documentation requested is not provided.

12 Section 2. This act shall take effect January 1, 2002.

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14 HOUSE SUMMARY

15 Provides requirements with respect to the taxpayer's  
16 statement of household income and supporting documents  
17 required in connection with the additional homestead  
18 exemption for persons 65 and older which counties and  
19 municipalities may grant. Revises the submission date for  
20 such documents. Authorizes random audits of such  
statements and provides requirements with respect to  
release of tax information to the property appraiser.