

By Representative Littlefield

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A bill to be entitled
An act relating to homestead exemption;
amending s. 196.031, F.S.; providing that a
person who is receiving or claiming the benefit
of an ad valorem tax exemption or a tax credit
that requires permanent residency in another
state for eligibility is not eligible for
homestead exemption; providing an effective
date.

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

Section 1. Subsection (6) is added to section 196.031,
Florida Statutes, to read:

196.031 Exemption of homesteads.--

(6) A person who is receiving or claiming the benefit
of an ad valorem tax exemption or a tax credit in another
state where permanent residency is required as a basis for the
granting of that ad valorem tax exemption or tax credit is not
entitled to the homestead exemption provided by this section.

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

HOUSE SUMMARY

Provides that a person who is receiving or claiming the
benefit of an ad valorem tax exemption or a tax credit
that requires permanent residency in another state for
eligibility is not eligible for homestead exemption.