By the Committee on Criminal Justice; and Senator Saunders

591-837-05

1	A bill to be entitled
2	An act relating to homestead exemption;
3	amending s. 196.131, F.S.; providing a
4	value-based sliding scale of criminal penalties
5	applicable to a claimant who knowingly and
6	willfully gives false information for the
7	purpose of claiming a homestead exemption if
8	the funds for the homestead were obtained by
9	the commission of a fraudulent act; providing
10	an effective date.
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12	Be It Enacted by the Legislature of the State of Florida:
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14	Section 1. Section 196.131, Florida Statutes, is
15	amended to read:
16	196.131 Homestead exemptions; claims; receipt; false
17	information; use of funds from fraudulent acts; penalties
18	(1) At the time each taxpayer files claim for \underline{a}
19	homestead exemption, the property appraiser shall deliver to
20	the taxpayer a receipt over his or her signature, or that of a
21	duly authorized deputy, which shall appropriately identify the
22	property covered in the application, shall bear date as of the
23	day such application is received by the property appraiser,
24	and shall include any serial number or other identifying data
25	desired by $\underline{\text{the}}$ $\underline{\text{said}}$ property appraiser. The possession of such
26	receipt shall constitute conclusive proof of the timely filing
27	of such application.
28	(2) Any person who knowingly and willfully gives false
29	information for the purpose of claiming \underline{a} homestead exemption
30	as provided for in this chapter commits is guilty of a
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1	misdemeanor of the first degree, punishable as provided in s.
2	775.082 or by fine not exceeding \$5,000, or both.
3	(3)(a) Any person who violates subsection (2) by
4	knowingly and willfully giving false information concerning a
5	home that has been paid for by the claimant, in whole or in
6	part, with funds obtained by the commission of a fraudulent
7	act commits:
8	1. A felony of the third degree, punishable as
9	provided in s. 775.082, s. 775.083, or s. 775.084, if the
10	assessed value of the homestead is at least \$200,000 but less
11	than \$500,000.
12	2. A felony of the second degree, punishable as
13	provided in s. 775.082, s. 775.083, or s. 775.084, if the
14	assessed value of the homestead is at least \$500,000 but less
15	than \$1.5 million.
16	3. A felony of the first degree, punishable as
17	provided in s. 775.082, s. 775.083, or s. 775.084, if the
18	assessed value of the homestead is at least \$1.5 million.
19	(b) By October 1, 2005, the Department of Revenue
20	shall amend the application forms for the homestead exemption,
21	by rule, to the extent necessary to administer this
22	subsection.
23	Section 2. This act shall take effect October 1, 2005.
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STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN COMMITTEE SUBSTITUTE FOR
<u>Senate Bill 122</u>
The CS creates a new subsection of section 196.131, F.S., to proscribe giving false information by knowingly and willfully
claiming homestead exemption on a home that was paid for in whole or in part by the claimant, with funds obtained by the unlawful commission of a fraudulent act. Giving false
information for purposes of claiming homestead exemption is currently a misdemeanor. The CS creates felony offenses for
the proscribed act, the degree of which offense is based on the value of the home.
The Department of Revenue is directed to amend the homestead exemption application forms to the extent necessary to implement the legislation.