

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
Senate Bill 122

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.