

By Senator Fasano

11-157-06

1 A bill to be entitled
 2 An act relating to ad valorem taxation;
 3 amending s. 196.015 and repealing s.
 4 196.031(6), F.S.; providing that an ad valorem
 5 tax exemption or a tax credit received from
 6 another state and based on a requirement of
 7 permanent residency in that state is a factor
 8 for the property appraiser to consider in
 9 determining permanent residency in this state,
 10 rather than a sufficient basis for excluding
 11 entitlement to the homestead exemption in this
 12 state; providing an effective date.

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

16 Section 1. Subsection (10) is added to section
 17 196.015, Florida Statutes, to read:

18 196.015 Permanent residency; factual determination by
 19 property appraiser.--Intention to establish a permanent
 20 residence in this state is a factual determination to be made,
 21 in the first instance, by the property appraiser. Although
 22 any one factor is not conclusive of the establishment or
 23 nonestablishment of permanent residence, the following are
 24 relevant factors that may be considered by the property
 25 appraiser in making his or her determination as to the intent
 26 of a person claiming a homestead exemption to establish a
 27 permanent residence in this state:

28 (10) Claiming or receiving an ad valorem tax exemption
 29 or a tax credit in another state where permanent residency is
 30 required as a basis for granting that ad valorem tax exemption
 31 or tax credit, unless the person who has the legal or

1 equitable title to real estate in this state maintains thereon
2 the permanent residence of another legally or naturally
3 dependent upon the owner.

4 Section 2. Subsection (6) of section 196.031, Florida
5 Statutes, is repealed.

6 Section 3. This act shall take effect January 1, 2007.

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9 SENATE SUMMARY

10 Provides that for purposes of determining permanent
11 residency in this state, the property appraiser may
12 consider an ad valorem tax exemption or tax credit
13 claimed or received by the taxpayer in another state.
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