

The Florida Senate
PROFESSIONAL STAFF ANALYSIS AND ECONOMIC IMPACT STATEMENT

(This document is based on the provisions contained in the legislation as of the latest date listed below.)

Prepared By: Health Regulation Committee

BILL: SB 1744

INTRODUCER: Senators Justice and Rich

SUBJECT: Legal Blindness/Homestead Exemption

DATE: March 9, 2007

REVISED: _____

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	Munroe	Wilson	HR	Favorable
2.			CA	
3.			FT	
4.			GA	
5.				
6.				

I. Summary:

The bill authorizes a Florida-licensed optometrist to certify a person as totally and permanently disabled solely due to legal blindness for purposes of claiming a homestead exemption from taxation.

This bill amends section 196.101, Florida Statutes.

II. Present Situation:

Optometry

Chapter 463, F.S., governs the practice of optometry. Optometrists may diagnose conditions of the human eye and its appendages, employ objective or subjective methods for the purpose of determining the refractive powers of the human eyes, or any visual, muscular, neurological, or anatomic anomalies of the human eyes and their appendages. Optometrists prescribe and employ lenses, prisms, frames, mountings, contact lenses, orthoptic exercises, light frequencies, and any other means or methods for the correction, remedy, or relief of any insufficiencies or abnormal conditions of the human eyes and their appendages.

To become licensed to practice optometry in Florida a person must: be at least 18 years of age; have graduated from an accredited school or college of optometry approved by the Board of Optometry; have successfully completed at least 110 hours of transcript-quality coursework and clinical training in general and ocular pharmacology as determined by the Board of Optometry at an accredited institution; have completed at least 1 year of supervised experience in differential

diagnosis of eye disease or disorders; and have successfully passed the required licensure examinations.

Property Tax Exemptions

The Legislature may only grant property tax exemptions that are authorized in the constitution, and modifications to property tax exemptions must be consistent with the constitutional provision authorizing the exemption.¹

Article VII, s. 6 of the State Constitution authorizes an exemption from ad valorem taxation for homestead property owned by a taxpayer and used as the owner's permanent residence or the permanent residence of another who is legally or naturally dependent upon the owner. The value of the homestead exemption is currently \$25,000 of the assessed value of the real estate. Section 196.031, F.S., primarily implements the homestead exemption, although other statutory sections provide specific procedures and conditions, i.e., procedures for application for the exemption (s. 196.011, F.S.), the extent of the exemption (s. 196.041, F.S.), and the effect of rental of homestead property.

Article VII, s. 3(b) of the State Constitution requires that not less than \$500 of property, as established in general law, of widows and widowers and persons who are blind or totally and permanently disabled be exempt from taxation. The widows/widowers exemption is implemented in s. 196.202, F.S.

Section 196.101, F.S., exempts the total value of homesteads used and owned by a quadriplegic, paraplegic, hemiplegic, or "other totally and permanently disabled person," as defined in s. 196.012(11), F.S., who must use a wheel chair for mobility or who is legally blind. Section 196.012(11), F.S., defines a "totally and permanently disabled person" as a person certified as totally and permanently disabled by two licensed physicians, by the U.S. Department of Veterans Affairs, or by the Social Security Administration.

III. Effect of Proposed Changes:

The bill authorizes a Florida-licensed optometrist to certify a person as totally and permanently disabled solely due to legal blindness for purposes of claiming a homestead exemption from taxation.

The effective date of the bill is January 1, 2008.

IV. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

The provisions of this bill have no impact on municipalities and the counties under the requirements of Article VII, Section 18 of the Florida Constitution.

¹*Sebring Airport Authority v. McIntyre*, 783 So.2d 238 (Fla. 2001). See also, *Archer v. Marshall*, 355 So.2d 781, 784. (Fla. 1978). See also, *Am Fi Inv. Corp. v. Kinney*, 360 So.2d 415 (Fla. 1978). *Sparkman v. State*, 58 So.2d 431, 432 (Fla. 1952).

B. Public Records/Open Meetings Issues:

The provisions of this bill have no impact on public records or open meetings issues under the requirements of Article I, Section 24(a) and (b) of the Florida Constitution.

C. Trust Funds Restrictions:

The provisions of this bill have no impact on the trust fund restrictions under the requirements of Article III, Subsection 19(f) of the Florida Constitution.

V. Economic Impact and Fiscal Note:**A. Tax/Fee Issues:**

None.

B. Private Sector Impact:

None.

C. Government Sector Impact:

The fiscal estimating conference has not yet determined the impact of SB 1744.

VI. Technical Deficiencies:

None.

VII. Related Issues:

None.

VIII. Summary of Amendments:

None.

This Senate Professional Staff Analysis does not reflect the intent or official position of the bill's introducer or the Florida Senate.
