

By Senator Baker

20-04092-08

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1 A bill to be entitled

2 An act relating to homestead property taxes; creating s.  
3 196.083, F.S.; providing for an ad valorem tax exemption  
4 on homestead property owned by a person on active military  
5 duty during the time that the person is deployed;  
6 providing application procedures; providing for the waiver  
7 of future taxes owed or reimbursement for taxes paid;  
8 providing penalties; providing a contingent effective  
9 date.

10  
11 Be It Enacted by the Legislature of the State of Florida:

12  
13 Section 1. Section 196.083, Florida Statutes, is created to  
14 read:

15 196.083 Exemption for deployed military  
16 personnel.--Pursuant to s. 6, Art. VII of the State Constitution,  
17 homestead property that is owned by any person who is on active  
18 duty, as defined in s. 250.01, is exempt from all ad valorem  
19 taxation while that person is deployed.

20 (1) An application for the exemption must be filed with the  
21 property appraiser on or before March 1 of the year following the  
22 year in which the deployment ended in the manner and form  
23 prescribed under s. 196.011. Persons whose deployment ended in  
24 2008, shall be given until March 1 of 2010 to file for the  
25 exemption.

26 (2) The application must identify the homestead property,  
27 where the deployment took place, the days of deployment, and the  
28 total number of deployment days, which, to qualify for the

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29 exemption, must be at least 60 days. Documentation supporting the  
30 claim of deployment must accompany the application.

31 (3) Upon receipt of the application and an examination of  
32 the documentation, the property appraiser shall verify the dates  
33 of deployment. If the property appraiser determines that the  
34 applicant is entitled to the exemption, the property appraiser  
35 shall calculate the reimbursement amount. The amount of the  
36 exemption for each year of deployment shall be equal to the total  
37 ad valorem taxes levied on the homestead for the applicable tax  
38 year, multiplied by a ratio equal to the number of days of  
39 deployment in that year, divided by the number of days in the  
40 year.

41 (4) The applicant may choose a waiver of current taxes owed  
42 or reimbursement for past taxes paid. Reimbursement must be paid  
43 within 30 days after the date of application.

44 (5) In addition to liability for payment of any taxes  
45 waived or reimbursement paid, any person who knowingly and  
46 willfully provides false information for the purpose of claiming  
47 the tax exemption under this section commits a misdemeanor of the  
48 first degree, punishable as provided in s. 775.083, or a fine not  
49 exceeding \$5,000, or both.

50 Section 2. This act shall take effect on the effective date  
51 of the amendment to the State Constitution contained in Senate  
52 Joint Resolution \_\_\_\_, or a similar constitutional amendment  
53 relating to an ad valorem tax exemption on homestead property  
54 owned by a person on active military duty during the time that  
55 the person is deployed, but this act shall not take effect unless  
56 Senate Joint Resolution \_\_\_\_, or a similar constitutional

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57 | amendment, is approved by a vote of at least 60 percent of the  
58 | electors of this state.