

Amendment No.

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED	<u> </u>	(Y/N)
ADOPTED AS AMENDED	<u> </u>	(Y/N)
ADOPTED W/O OBJECTION	<u> </u>	(Y/N)
FAILED TO ADOPT	<u> </u>	(Y/N)
WITHDRAWN	<u> </u>	(Y/N)
OTHER	<u> </u>	

1 Committee/Subcommittee hearing bill: Veteran & Military Affairs
 2 Subcommittee

3 Representative Hager offered the following:

4
 5 **Amendment**

6 Remove everything after the enacting clause and insert:

7 Section 1. Subsection (4) of section 196.081, Florida
 8 Statutes, is amended, subsections (5) and (6) are renumbered as
 9 subsections (6) and (7), respectively, and a new subsection (5)
 10 is added to that section to read:

11 196.081 Exemption for certain total and permanently and
 12 ~~totally~~ disabled veterans and for surviving spouses of veterans;
 13 exemption for surviving spouses of first responders who die in
 14 the line of duty.—

15 (4) Any real estate that is owned and used as a homestead
 16 by the surviving spouse of a servicemember ~~veteran~~ who died from
 17 service-connected causes while on active duty as a member of the

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18 United States Armed Forces and for whom a letter from the United
19 States Government or United States Department of Veterans
20 Affairs or its predecessor has been issued certifying that the
21 servicemember ~~veteran~~ who died from service-connected causes
22 while on active duty is exempt from taxation ~~if the veteran was~~
23 ~~a permanent resident of this state on January 1 of the year in~~
24 ~~which the veteran died.~~

25 (5) (a) The unremarried surviving spouse of a veteran who
26 was honorably discharged with a service-connected total and
27 permanent disability is entitled to the same exemption that
28 would otherwise be granted to a surviving spouse as described in
29 subsections (1)-(3), if the veteran, at the time of death, owned
30 property in another state in the United States and used it in a
31 manner that would have qualified for homestead exemption under
32 s. 196.031 if the property was located in this state on January
33 1 of the year the veteran died. To qualify for the exemption
34 under this subsection, the unremarried surviving spouse,
35 subsequent to the death of the veteran, must hold the legal or
36 beneficial title to homestead property in this state and
37 permanently reside thereon as specified in s. 196.031 as of
38 January 1 of the tax year for which the exemption is being
39 claimed.

40 (b) The surviving spouse must provide documentation as set
41 forth in subsection (2) to the property appraiser in the county
42 in which the property is located.

43 (c) The tax exemption provided by this subsection:

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- 44 1. Is available until the surviving spouse remarries.
45 2. May be transferred to a new residence, in an amount not
46 to exceed the amount granted from the most recent ad valorem tax
47 roll, as long as it is used as the surviving spouse's primary
48 residence and he or she does not remarry.

49 Section 2. This act shall take effect January 1, 2017.