

HB 611

2016

1                                   A bill to be entitled  
 2           An act relating to homestead property tax exemptions;  
 3           exempting the unremarried surviving spouse of certain  
 4           deceased veterans from payment of ad valorem taxes for  
 5           certain homesteads in this state, irrespective of the  
 6           state in which the veteran's homestead was located at  
 7           the time of death, if certain conditions are met;  
 8           providing an effective date.  
 9

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

11  
 12           Section 1. Subsections (5) and (6) of section 196.081,  
 13   Florida Statutes, are renumbered as subsections (6) and (7),  
 14   respectively, and a new subsection (5) is added to that section  
 15   to read:

16           196.081 Exemption for certain totally and permanently ~~and~~  
 17   ~~totally~~ disabled veterans and for surviving spouses of veterans;  
 18   exemption for surviving spouses of first responders who die in  
 19   the line of duty.—

20           (5) (a) The unremarried surviving spouse of a veteran who  
 21   was totally and permanently disabled upon death is entitled to  
 22   the same homestead exemption that would otherwise be granted to  
 23   a surviving spouse of a veteran as described in subsections (1)-  
 24   (4), if the veteran, at the time of his or her death, owned  
 25   homestead property in another state in the United States and had  
 26   received a partial of full homestead exemption on that property

27 on January 1 of the year the veteran died. To qualify for the  
 28 tax exemption, the unremarried surviving spouse, subsequent to  
 29 the death of the veteran, must purchase and hold the legal or  
 30 beneficial title to homestead property in this state and  
 31 permanently reside thereon as specified in s. 196.031.

32 (b) The surviving spouse must provide to the property  
 33 appraiser in the county in which the property is located  
 34 documentation that verifies the partial or full homestead  
 35 exemption that applied to the veteran's property in the other  
 36 state.

37 (c) The surviving spouse must provide documentation as set  
 38 forth in subsection (2) or paragraph (4) (a), as appropriate, to  
 39 the property appraiser in the county in which the property is  
 40 located.

41 (d) The tax exemption provided by this subsection:

42 1. Is effective beginning with the 2016-2017 fiscal year.

43 2. Applies until the surviving spouse remarries.

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

48 4. Does not provide a basis for relief from an assessment  
 49 of taxes not paid or create a right to a refund of taxes paid  
 50 before January 1, 2017.

51 Section 2. This act shall take effect July 1, 2016.