

CS/HB 611

2016

1 A bill to be entitled

2 An act relating to homestead property tax exemptions;
3 removing the requirement that a deceased veteran must
4 have resided in this state on a specified date before
5 the ad valorem tax exemption for homestead property
6 may apply to the veteran's surviving spouse; exempting
7 the unremarried surviving spouse of certain deceased
8 veterans from payment of ad valorem taxes for certain
9 homestead property in this state, irrespective of the
10 state in which the veteran's homestead was located at
11 the time of death, if certain conditions are met;
12 providing an effective date.

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

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

20 196.081 Exemption for certain permanently and totally
21 disabled veterans and for surviving spouses of veterans;
22 exemption for surviving spouses of first responders who die in
23 the line of duty.—

24 (4) Any real estate that is owned and used as a homestead
25 by the surviving spouse of a veteran who died from service-
26 connected causes while on active duty as a member of the United

27 States Armed Forces and for whom a letter from the United States
28 Government or United States Department of Veterans Affairs or
29 its predecessor has been issued certifying that the veteran who
30 died from service-connected causes while on active duty is
31 exempt from taxation ~~if the veteran was a permanent resident of~~
32 ~~this state on January 1 of the year in which the veteran died.~~

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

48 (b) The unremarried surviving spouse must provide the
49 documentation described in subsection (2) to the property
50 appraiser in the county in which the property is located.

51 (c) The tax exemption provided in this subsection:

52 1. Is available until the surviving spouse remarries.

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53 2. May be transferred to a new residence, in an amount not
54 to exceed the amount granted from the most recent ad valorem tax
55 roll, as long as it is used as the surviving spouse's homestead
56 property and the surviving spouse does not remarry.

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