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LEGISLATIVE ACTION

Senate	.	House
Comm: FAV	.	
01/21/2016	.	
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	.	

The Committee on Military and Veterans Affairs, Space, and Domestic Security (Evers) recommended the following:

1 **Senate Substitute for Amendment (523874) (with title**
2 **amendment)**

3
4 Delete everything after the enacting clause
5 and insert:

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

10 196.081 Exemption for certain totally and permanently ~~and~~



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

14 (4) Any real estate that is owned and used as a homestead
15 by the surviving spouse of a veteran who died from service-
16 connected causes while on active duty as a member of the United
17 States Armed Forces and for whom a letter from the United States
18 Government or United States Department of Veterans Affairs or
19 its predecessor has been issued certifying that the veteran who
20 died from service-connected causes while on active duty is
21 exempt from taxation ~~if the veteran was a permanent resident of~~
22 ~~this state on January 1 of the year in which the veteran died.~~

23 (a) The production of the letter by the surviving spouse
24 which attests to the veteran's death while on active duty is
25 prima facie evidence that the surviving spouse is entitled to
26 the exemption.

27 (b) The tax exemption carries over to the benefit of the
28 veteran's surviving spouse as long as the spouse holds the legal
29 or beneficial title to the homestead, permanently resides
30 thereon as specified in s. 196.031, and does not remarry. If the
31 surviving spouse sells the property, an exemption not to exceed
32 the amount granted under the most recent ad valorem tax roll may
33 be transferred to his or her new residence as long as it is used
34 as his or her primary residence and he or she does not remarry.

35 (5) (a) The unremarried surviving spouse of a veteran who
36 was honorably discharged with a service-connected total and
37 permanent disability is entitled to the same exemption that
38 would otherwise be granted to a surviving spouse as described in
39 subsections (1)-(3) if, at the time of the veteran's death, the



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40 veteran or the veteran's surviving spouse owned property in
41 another state which the veteran used in a manner that would have
42 qualified for homestead exemption under s. 196.031 if the
43 property was located in this state on January 1 of the year the
44 veteran died. To qualify for the exemption under this
45 subsection, the unremarried surviving spouse, subsequent to the
46 death of the veteran, must hold the legal or beneficial title to
47 homestead property in this state and permanently reside thereon
48 as specified in s. 196.031 as of January 1 of the tax year for
49 which the exemption is being claimed.

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

53 (c) The tax exemption provided by this subsection:
54 1. Is available until the surviving spouse remarries.
55 2. May be transferred to a new residence in an amount not
56 to exceed the amount granted from the most recent ad valorem tax
57 roll as long as it is used as the surviving spouse's primary
58 residence and he or she does not remarry.

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

60
61 ===== T I T L E A M E N D M E N T =====

62 And the title is amended as follows:

63 Delete everything before the enacting clause
64 and insert:

65 A bill to be entitled
66 An act relating to homestead property tax exemptions;
67 amending s. 196.081, F.S.; revising a homestead tax
68 exemption for the surviving spouses of certain



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69 veterans who died from service-connected causes while
70 on active duty, to remove a specified condition of
71 permanent residency; providing a homestead tax
72 exemption to the unremarried surviving spouses of
73 certain disabled veterans if the veteran or spouse
74 owned property in another state and used such property
75 in a manner that would have qualified for homestead
76 exemption in this state as of a specified date, and
77 specifying requirements for and conditions of the
78 exemption; providing an effective date.