

By Senator Brandes

22-00489A-16

2016804__

1 A bill to be entitled
2 An act relating to homestead property tax exemptions;
3 amending s. 196.081, F.S.; exempting the unremarried
4 surviving spouses of certain deceased veterans from
5 payment of ad valorem taxes for certain homesteads in
6 this state, irrespective of the state in which the
7 veteran's homestead was located at the time of death,
8 if certain conditions are met; providing an effective
9 date.

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

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

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

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

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30 the death of the veteran, must purchase and hold the legal or
31 beneficial title to homestead property in this state and
32 permanently reside thereon as specified in s. 196.031.

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

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

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

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

44 2. Applies until the surviving spouse remarries.

45 3. 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 4. Does not provide a basis for relief from an assessment
50 of taxes not paid or create a right to a refund of taxes paid
51 before January 1, 2017.

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