

By the Committee on Military and Veterans Affairs, Space, and Domestic Security; and Senator Brandes

583-02289-16

2016804c1

1 A bill to be entitled

2 An act relating to homestead property tax exemptions;  
3 amending s. 196.081, F.S.; revising a homestead tax  
4 exemption for the surviving spouses of certain  
5 veterans who died from service-connected causes while  
6 on active duty, to remove a specified condition of  
7 permanent residency; providing a homestead tax  
8 exemption to the unremarried surviving spouses of  
9 certain disabled veterans if the veteran or spouse  
10 owned property in another state and used such property  
11 in a manner that would have qualified for homestead  
12 exemption in this state as of a specified date, and  
13 specifying requirements for and conditions of the  
14 exemption; providing an effective date.

15  
16 Be It Enacted by the Legislature of the State of Florida:

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

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

26 (4) Any real estate that is owned and used as a homestead  
27 by the surviving spouse of a veteran who died from service-  
28 connected causes while on active duty as a member of the United  
29 States Armed Forces and for whom a letter from the United States  
30 Government or United States Department of Veterans Affairs or  
31 its predecessor has been issued certifying that the veteran who

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32 died from service-connected causes while on active duty is  
33 exempt from taxation ~~if the veteran was a permanent resident of~~  
34 ~~this state on January 1 of the year in which the veteran died.~~

35 (a) The production of the letter by the surviving spouse  
36 which attests to the veteran's death while on active duty is  
37 prima facie evidence that the surviving spouse is entitled to  
38 the exemption.

39 (b) The tax exemption carries over to the benefit of the  
40 veteran's surviving spouse as long as the spouse holds the legal  
41 or beneficial title to the homestead, permanently resides  
42 thereon as specified in s. 196.031, and does not remarry. If the  
43 surviving spouse sells the property, an exemption not to exceed  
44 the amount granted under the most recent ad valorem tax roll may  
45 be transferred to his or her new residence as long as it is used  
46 as his or her primary residence and he or she does not remarry.

47 (5) (a) The unremarried surviving spouse of a veteran who  
48 was honorably discharged with a service-connected total and  
49 permanent disability is entitled to the same exemption that  
50 would otherwise be granted to a surviving spouse as described in  
51 subsections (1)-(3) if, at the time of the veteran's death, the  
52 veteran or the veteran's surviving spouse owned property in  
53 another state which the veteran used in a manner that would have  
54 qualified for homestead exemption under s. 196.031 if the  
55 property was located in this state on January 1 of the year the  
56 veteran died. To qualify for the exemption under this  
57 subsection, the unremarried surviving spouse, subsequent to the  
58 death of the veteran, must hold the legal or beneficial title to  
59 homestead property in this state and permanently reside thereon  
60 as specified in s. 196.031 as of January 1 of the tax year for

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61 which the exemption is being claimed.

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

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

66 1. Is available until the surviving spouse remarries.

67 2. May be transferred to a new residence in an amount not  
68 to exceed the amount granted from the most recent ad valorem tax  
69 roll as long as it is used as the surviving spouse's primary  
70 residence and he or she does not remarry.

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