

1                                   A bill to be entitled  
 2           An act relating to a homestead property tax discount  
 3           for surviving spouses; amending s. 196.082, F.S.;  
 4           providing for the transfer of a certain discount on ad  
 5           valorem taxes on homestead property to the surviving  
 6           spouse of a specified disabled veteran under certain  
 7           circumstances; providing for the transfer of the  
 8           discount to a new permanent homestead property of the  
 9           surviving spouse under certain circumstances;  
 10          providing a contingent effective date.

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

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 14           Section 1. Subsections (3), (4), (5), and (6) of section  
 15   196.082, Florida Statutes, are renumbered as subsections (4),  
 16   (5), (6), and (7), respectively, and a new subsection (3) is  
 17   added to that section to read:

18           196.082 Discounts for disabled veterans; discounts for  
 19   surviving spouses.—

20           (3) If a veteran who receives the discount under this  
 21   section predeceases his or her spouse and if, upon the death of  
 22   the veteran, the surviving spouse holds the legal or beneficial  
 23   title to the homestead and permanently resides thereon as  
 24   specified in s. 196.031, the discount carries over to the  
 25   benefit of the surviving spouse until he or she remarries or  
 26   sells or otherwise disposes of the homestead property. If the

CS/HB 813

2016

27 surviving spouse sells the property, a discount not to exceed  
28 the dollar amount granted from the most recent ad valorem tax  
29 roll may be transferred to his or her new homestead property if  
30 the homestead property is used as his or her permanent residence  
31 and he or she does not remarry.

32 Section 2. This act shall take effect on the same date  
33 that HJR 811, or a similar joint resolution, is approved by the  
34 electors at the general election to be held in November 2016 or  
35 at an earlier special election specifically authorized by law  
36 for that purpose.