

By Senator Altman

16-01034A-16

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1                   A bill to be entitled  
2       An act relating to a homestead property tax discount  
3       for disabled veterans; 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 by the surviving spouse to a new residence  
9       under certain circumstances; providing a contingent  
10      effective date.

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

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

18       196.082 Discounts for disabled veterans.—

19       (3) If a veteran who is receiving the discount under this  
20       section predeceases his or her spouse and if, upon the death of  
21       the veteran, the surviving spouse holds the legal or beneficial  
22       title to the homestead and permanently resides thereon as  
23       specified in s. 196.031, the discount carries over to the  
24       benefit of the surviving spouse until he or she remarries or  
25       sells or otherwise disposes of the property. If the surviving  
26       spouse sells the property, a discount not to exceed the amount  
27       granted from the most recent ad valorem tax roll may be  
28       transferred to his or her new residence if the residence is used  
29       as his or her primary residence and he or she does not remarry.

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30           Section 2. This act shall take effect on the same date that  
31           SJR 778, or a similar joint resolution, is approved by the  
32           electors at the general election to be held in November 2016 or  
33           at an earlier special election specifically authorized by law  
34           for that purpose.