

By the Committee on Finance and Tax; and Senator Altman

593-02006-16

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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:

13  
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 dollar  
27 amount 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 permanent residence and he or she does not  
30 remarry.

31 Section 2. This act shall take effect January 1, 2017, if  
32 SJR 778, or a similar joint resolution having substantially the

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33 same specific intent and purpose, is approved by the electors at  
34 the general election to be held in November 2016 or at an  
35 earlier special election specifically authorized by law for that  
36 purpose.