

1 A bill to be entitled
 2 An act relating to homestead exemption for surviving
 3 spouses of deceased disabled veterans; amending s.
 4 196.082, F.S.; carrying over certain ad valorem tax
 5 discounts to the widows or widowers of certain
 6 deceased veterans under specified conditions;
 7 specifying circumstances under which the tax discount
 8 may be transferred to a new homestead; specifying
 9 mechanism for retroactively applying for and receiving
 10 the ad valorem taxation discount; providing an
 11 effective date.

12
 13 Be It Enacted by the Legislature of the State of Florida:
 14

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

19 196.082 Discounts for disabled veterans and surviving
 20 spouses.—

21 (3) If the partially or totally and permanently disabled
 22 veteran predeceases his or her spouse and if, upon the death of
 23 the veteran, the spouse holds the legal or beneficial title to
 24 the homestead and permanently resides thereon as specified in s.
 25 196.031, the discount from ad valorem tax that the veteran

26 | received carries over to the benefit of the veteran's spouse
27 | until such time as he or she remarries or sells or otherwise
28 | disposes of the property. If the spouse sells the property, a
29 | discount not to exceed the amount granted from the most recent
30 | ad valorem tax roll may be transferred to his or her new
31 | residence, as long as it is used as his or her primary residence
32 | and he or she does not remarry. Any applicant who is qualified
33 | to receive a discount under this section and who fails to file
34 | an application by March 1 may file an application for the
35 | discount and may file, pursuant to s. 194.011(3), a petition
36 | with the value adjustment board requesting that the discount be
37 | granted. Such application and petition shall be subject to the
38 | same procedures as for exemptions set forth in s. 196.011(8).

39 | Section 2. This act shall take effect July 1, 2018.