

By Senator Albritton

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A bill to be entitled
An act relating to ad valorem taxation; amending s.
196.031, F.S.; deleting a disqualification from the
homestead exemption for persons receiving, but not
claiming, certain ad valorem tax exemptions or tax
credits in another state; providing an effective date.

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

Section 1. Subsection (5) of section 196.031, Florida
Statutes, is amended to read:

196.031 Exemption of homesteads.—

(5) A person who is ~~receiving or~~ claiming the benefit of an
ad valorem tax exemption or a tax credit in another state where
permanent residency is required as a basis for the granting of
that ad valorem tax exemption or tax credit is not entitled to
the homestead exemption provided by this section. This
subsection does not apply to a person who has the legal or
equitable title to real estate in Florida and maintains thereon
the permanent residence of another legally or naturally
dependent upon the owner.

Section 2. This act shall take effect July 1, 2019.