

HB 6023

2019

1 A bill to be entitled
2 An act relating to ad valorem taxation; amending s.
3 196.031, F.S.; deleting a provision that prohibits a
4 person from receiving a homestead exemption in this
5 state if the person is receiving an ad valorem tax
6 exemption or a tax credit in another state that
7 requires permanent residency for eligibility;
8 providing an effective date.

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

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

14 196.031 Exemption of homesteads.—

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

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