

1 A bill to be entitled
 2 An act relating to surviving spouse ad valorem tax
 3 reduction; amending s. 196.082, F.S.; authorizing the
 4 surviving spouse of a deceased veteran to carry over
 5 certain discounts on ad valorem taxes on homestead
 6 property under specified conditions; authorizing the
 7 discount to be transferred to another permanent
 8 residence under specified conditions; providing a
 9 procedure by which an applicant may file an
 10 application after a specified date and receive the
 11 discount; providing a contingent 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.—

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

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

38 | Section 2. This act shall take effect on the effective
39 | date of the amendment to the State Constitution proposed by HJR
40 | 717 or a similar joint resolution having substantially the same
41 | specific intent and purpose, if such amendment to the State
42 | Constitution is approved at the next general election or at an
43 | earlier special election specifically authorized by law for that
44 | purpose.