

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; authorizing the Department of Revenue to
12 adopt emergency rules; providing a contingent
13 effective date.

14
15 Be It Enacted by the Legislature of the State of Florida:

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

21 196.082 Discounts for disabled veterans.—

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

26 | 196.031, the discount from ad valorem tax that the veteran
27 | received carries over to the benefit of the veteran's spouse
28 | until such time as he or she remarries or sells or otherwise
29 | disposes of the property. If the spouse sells the property, a
30 | discount not to exceed the dollar amount granted from the most
31 | recent ad valorem tax roll may be transferred to his or her new
32 | residence, as long as it is used as his or her primary residence
33 | and he or she does not remarry. Any applicant who is qualified
34 | to receive a discount under this section and who fails to file
35 | an application by March 1 may file an application for the
36 | discount and may file, pursuant to s. 194.011(3), a petition
37 | with the value adjustment board requesting that the discount be
38 | granted. Such application and petition shall be subject to the
39 | same procedures as for exemptions set forth in s. 196.011(8).

40 | Section 2. The Department of Revenue may, and all
41 | conditions are deemed met to, adopt emergency rules pursuant to
42 | s. 120.54(4), Florida Statutes, to administer this act.
43 | Notwithstanding any other law, emergency rules adopted pursuant
44 | to this section are effective for 6 months after adoption and
45 | may be renewed during the pendency of procedures to adopt
46 | permanent rules addressing the subject of the emergency rules.
47 | This section expires January 1, 2022.

48 | Section 3. This act shall take effect on the effective
49 | date of the amendment to the State Constitution proposed by
50 | CS/HJR 717 or a similar joint resolution having substantially

51 | the same specific intent and purpose, if such amendment to the
52 | State Constitution is approved at the next general election or
53 | at an earlier special election specifically authorized by law
54 | for that purpose.