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LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
04/04/2019	.	
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The Committee on Finance and Tax (Gruters) recommended the following:

Senate Amendment (with title amendment)

Delete everything after the enacting clause
and insert:

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

196.031 Exemption of homesteads.—

(5) (a) A person or family unit 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



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11 for the granting of that ad valorem tax exemption or tax credit
12 is not entitled to the homestead exemption provided by this
13 section, unless the person or family unit receiving the tax
14 exemption or tax credit in another state demonstrates to the
15 satisfaction of the property appraiser that the person or family
16 unit did not apply for the exemption or credit and that the
17 person or family unit has relinquished the exemption or credit
18 in the other state.

19 (b) This subsection does not apply to a person who has the
20 legal or equitable title to real estate in Florida and maintains
21 thereon the permanent residence of another legally or naturally
22 dependent upon the owner.

23 Section 2. Subsection (2) of section 196.121, Florida
24 Statutes, is amended to read:

25 196.121 Homestead exemptions; forms.—

26 (2) The forms shall require the taxpayer to furnish certain
27 information to the property appraiser for the purpose of
28 determining that the taxpayer is a permanent resident as defined
29 in s. 196.012(16). Such information may include, but need not be
30 limited to, the factors enumerated in s. 196.015 and any ad
31 valorem tax exemption or tax credit in another state where
32 permanent residency is required as a basis for the granting of
33 the ad valorem tax exemption or tax credit described in s.
34 196.031(5).

35 Section 3. The amendments to ss. 196.031 and 196.121,
36 Florida Statutes, made by this act apply to tax years beginning
37 on or after January 1, 2020.

38 Section 4. This act shall take effect July 1, 2019.

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40 ===== T I T L E A M E N D M E N T =====

41 And the title is amended as follows:

42 Delete everything before the enacting clause

43 and insert:

44 A bill to be entitled

45 An act relating to homestead exemptions; amending s.
46 196.031, F.S.; providing that a person or family unit
47 receiving or claiming the benefit of certain ad
48 valorem tax exemptions or tax credits in another state
49 is entitled to the homestead exemption in this state
50 if the person or family unit demonstrates certain
51 conditions to the property appraiser; amending s.
52 196.121, F.S.; providing that homestead exemption
53 forms prescribed by the Department of Revenue may
54 include taxpayer information relating to such ad
55 valorem tax exemptions or tax credits in another
56 state; providing applicability; providing an effective
57 date.