

By the Committee on Finance and Tax; and Senator Gruters

593-03885-19

2019856c1

1 A bill to be entitled

2 An act relating to homestead exemptions; amending s.
3 196.031, F.S.; providing that a person or family unit
4 receiving or claiming the benefit of certain ad
5 valorem tax exemptions or tax credits in another state
6 is entitled to the homestead exemption in this state
7 if the person or family unit demonstrates certain
8 conditions to the property appraiser; amending s.
9 196.121, F.S.; providing that homestead exemption
10 forms prescribed by the Department of Revenue may
11 include taxpayer information relating to such ad
12 valorem tax exemptions or tax credits in another
13 state; providing applicability; providing an effective
14 date.

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

17
18 Section 1. Subsection (5) of section 196.031, Florida
19 Statutes, is amended to read:

20 196.031 Exemption of homesteads.—

21 (5) (a) A person or family unit who is receiving or claiming
22 the benefit of an ad valorem tax exemption or a tax credit in
23 another state where permanent residency is required as a basis
24 for the granting of that ad valorem tax exemption or tax credit
25 is not entitled to the homestead exemption provided by this
26 section, unless the person or family unit receiving the tax
27 exemption or tax credit in another state demonstrates to the
28 satisfaction of the property appraiser that the person or family
29 unit did not apply for the exemption or credit and that the

593-03885-19

2019856c1

30 person or family unit has relinquished the exemption or credit
31 in the other state.

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

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

38 196.121 Homestead exemptions; forms.—

39 (2) The forms shall require the taxpayer to furnish certain
40 information to the property appraiser for the purpose of
41 determining that the taxpayer is a permanent resident as defined
42 in s. 196.012(16). Such information may include, but need not be
43 limited to, the factors enumerated in s. 196.015 and any ad
44 valorem tax exemption or tax credit in another state where
45 permanent residency is required as a basis for the granting of
46 the ad valorem tax exemption or tax credit described in s.
47 196.031(5).

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

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