

By the Committee on Military and Veterans Affairs and Space; and
Senator Wright

583-02453-20

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1 A bill to be entitled
2 An act relating to a surviving spouse ad valorem tax
3 reduction; amending s. 196.082, F.S.; authorizing the
4 surviving spouses of certain permanently disabled
5 veterans to carry over a certain discount on ad
6 valorem taxes on homestead property under specified
7 conditions; authorizing the discount to be transferred
8 to another permanent residence under specified
9 conditions; providing a procedure by which an
10 applicant may file an application after a specified
11 date and request the discount; authorizing the
12 Department of Revenue to adopt emergency rules;
13 providing a contingent effective date.

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

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

21 196.082 Discounts for disabled veterans; surviving spouse
22 carryover.—

23 (3) If the partially or totally and permanently disabled
24 veteran predeceases his or her spouse and if, upon the death of
25 the veteran, the spouse holds the legal or beneficial title to
26 the homestead and permanently resides thereon as specified in s.
27 196.031, the discount from ad valorem tax that the veteran
28 received carries over to the benefit of the veteran's spouse
29 until such time as he or she remarries or sells or otherwise

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30 disposes of the property. If the spouse sells or otherwise
31 disposes of the property, a discount not to exceed the dollar
32 amount granted from the most recent ad valorem tax roll may be
33 transferred to his or her new residence, as long as it is used
34 as his or her primary residence and he or she does not remarry.
35 An applicant who is qualified to receive a discount under this
36 section and who fails to file an application by March 1 may file
37 an application for the discount and may file a petition pursuant
38 to s. 194.011(3) with the value adjustment board requesting that
39 the discount be granted. Such application and petition shall be
40 subject to the same procedures as for exemptions set forth in s.
41 196.011(8).

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

50 Section 3. This act shall take effect on the effective date
51 of the amendment to the State Constitution proposed by SJR 1076,
52 or a similar joint resolution having substantially the same
53 specific intent and purpose, if such amendment is approved at
54 the next general election or at an earlier special election
55 specifically authorized by law for that purpose.