

1                                   A bill to be entitled  
 2           An act relating to transfer of tax exemption for  
 3           veterans; amending s. 196.011, F.S.; conforming a  
 4           provision to changes made by the act; amending s.  
 5           196.081, F.S.; providing that certain veterans and  
 6           their surviving spouses receiving a certain homestead  
 7           tax exemption may apply for and receive a prorated  
 8           refund of property taxes paid on new homestead  
 9           property acquired during a certain timeframe;  
 10          requiring the property appraiser to immediately make  
 11          certain entries upon the tax rolls to allow a prorated  
 12          refund under certain circumstances; providing an  
 13          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. Paragraph (a) of subsection (1) of section  
 18   196.011, Florida Statutes, is amended to read:

19           196.011 Annual application required for exemption.—

20           (1) (a) Except as provided in s. 196.081(1)(b), every  
 21   person or organization who, on January 1, has the legal title to  
 22   real or personal property, except inventory, which is entitled  
 23   by law to exemption from taxation as a result of its ownership  
 24   and use shall, on or before March 1 of each year, file an  
 25   application for exemption with the county property appraiser,

26 listing and describing the property for which exemption is  
27 claimed and certifying its ownership and use. The Department of  
28 Revenue shall prescribe the forms upon which the application is  
29 made. Failure to make application, when required, on or before  
30 March 1 of any year shall constitute a waiver of the exemption  
31 privilege for that year, except as provided in subsection (7) or  
32 subsection (8).

33 Section 2. Subsection (1) of section 196.081, Florida  
34 Statutes, is amended to read:

35 196.081 Exemption for certain permanently and totally  
36 disabled veterans and for surviving spouses of veterans;  
37 exemption for surviving spouses of first responders who die in  
38 the line of duty.—

39 (1) (a) Any real estate that is owned and used as a  
40 homestead by a veteran who was honorably discharged with a  
41 service-connected total and permanent disability and for whom a  
42 letter from the United States Government or United States  
43 Department of Veterans Affairs or its predecessor has been  
44 issued certifying that the veteran is totally and permanently  
45 disabled is exempt from taxation, if the veteran is a permanent  
46 resident of this state on January 1 of the tax year for which  
47 exemption is being claimed or was a permanent resident of this  
48 state on January 1 of the year the veteran died.

49 (b) If legal or beneficial title to property is acquired  
50 between January 1 and November 1 of any year by a veteran or his

51 or her surviving spouse receiving an exemption under this  
52 section on another property for that tax year, the veteran or  
53 his or her surviving spouse may receive a refund, prorated as of  
54 the date of transfer, of the ad valorem taxes paid for the newly  
55 acquired property if he or she applies for and receives an  
56 exemption under this section for the newly acquired property in  
57 the next tax year. If the property appraiser finds that the  
58 applicant is entitled to an exemption under this section for the  
59 newly acquired property, the property appraiser shall  
60 immediately make such entries upon the tax rolls of the county  
61 that are necessary to allow the prorated refund of taxes for the  
62 previous tax year.

63 Section 3. This act shall take effect July 1, 2020.