



972868

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
02/12/2020	.	
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The Committee on Community Affairs (Albritton) recommended the following:

1           **Senate Substitute for Amendment (166378) (with title**  
2 **amendment)**

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4           Delete lines 48 - 62  
5 and insert:

6           (b) If legal or beneficial title to property is acquired  
7 between January 1 and November 1 of any year by a veteran or his  
8 or her surviving spouse receiving an exemption under this  
9 section on another property for that tax year, the veteran or  
10 his or her surviving spouse may receive a refund, prorated as of



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11 the date of transfer, of the ad valorem taxes paid for the newly  
12 acquired property if he or she applies for and receives an  
13 exemption under this section for the newly acquired property in  
14 the next tax year. If the property appraiser finds that the  
15 applicant is entitled to an exemption under this section for the  
16 newly acquired property, the property appraiser shall  
17 immediately make such entries upon the tax rolls of the county  
18 as are necessary to allow the prorated refund of taxes for the  
19 previous tax year.

20

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

22 And the title is amended as follows:

23 Delete lines 5 - 11

24 and insert:

25 amending s. 196.081, F.S.; providing that certain  
26 veterans and their surviving spouses receiving a  
27 certain homestead tax exemption may apply for and  
28 receive a prorated refund on property taxes paid on  
29 new homestead property acquired during a certain  
30 timeframe; requiring the property appraiser to  
31 immediately make certain entries on the tax rolls to  
32 allow the prorated refund; providing an effective