

By Senator Albritton

26-01553-20

20201662\_\_

1                   A bill to be entitled  
2       An act relating to a property tax exemption for  
3       disabled veterans; amending s. 196.011, F.S.;  
4       conforming a provision to changes made by the act;  
5       amending s. 196.081, F.S.; providing that the property  
6       tax exemption for certain veterans with a service-  
7       connected total and permanent disability may be  
8       applied to a tax year for homestead property acquired  
9       during that tax year if certain conditions are met;  
10      providing requirements for applying for such exemption  
11      with the property appraiser; providing an effective  
12      date.

13  
14 Be It Enacted by the Legislature of the State of Florida:

15  
16       Section 1. Paragraph (a) of subsection (1) of section  
17       196.011, Florida Statutes, is amended to read:

18       196.011 Annual application required for exemption.—

19       (1) (a) Except as provided in s. 196.081, every person or  
20       organization who, on January 1, has the legal title to real or  
21       personal property, except inventory, which is entitled by law to  
22       exemption from taxation as a result of its ownership and use  
23       shall, on or before March 1 of each year, file an application  
24       for exemption with the county property appraiser, listing and  
25       describing the property for which exemption is claimed and  
26       certifying its ownership and use. The Department of Revenue  
27       shall prescribe the forms upon which the application is made.  
28       Failure to make application, when required, on or before March 1  
29       of any year shall constitute a waiver of the exemption privilege

26-01553-20

20201662\_\_

30 for that year, except as provided in subsection (7) or  
31 subsection (8).

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

34 196.081 Exemption for certain permanently and totally  
35 disabled veterans and for surviving spouses of veterans;  
36 exemption for surviving spouses of first responders who die in  
37 the line of duty.—

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

48 (b) Notwithstanding s. 196.011, the exemption under  
49 paragraph (a) may be applied to a tax year if the real estate  
50 owned and used as a homestead is acquired after January 1 of  
51 that tax year and the veteran received the exemption on another  
52 property in the immediately preceding tax year. To receive the  
53 exemption pursuant to this paragraph, the veteran must file with  
54 the property appraiser, on or before the 25th day after the  
55 property appraiser mails the notices required under s.  
56 194.011(1), an application listing and describing the previous  
57 homestead and the new property and certifying under oath that  
58 the veteran:

26-01553-20

20201662\_\_

- 59       1. Is otherwise qualified to receive the exemption under  
60 this section;  
61       2. Holds legal title to the new property; and  
62       3. Intends to use the new property as his or her homestead.  
63       Section 3. This act shall take effect July 1, 2020.