

Amendment No.1

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED	<u> </u>	(Y/N)
ADOPTED AS AMENDED	<u> </u>	(Y/N)
ADOPTED W/O OBJECTION	<u> </u>	(Y/N)
FAILED TO ADOPT	<u> </u>	(Y/N)
WITHDRAWN	<u> </u>	(Y/N)
OTHER	<u> </u>	

1 Committee/Subcommittee hearing bill: Ways & Means Committee
2 Representative Buchanan offered the following:

Amendment (with title amendment)

5 Remove everything after the enacting clause and insert:

6 Section 1. Subsection (5) of section 196.031, Florida
7 Statutes, is amended to read:

8 196.031 Exemption of homesteads.—

9 (5) (a) A person or family unit who is receiving or
10 claiming the benefit of an ad valorem tax exemption or a tax
11 credit in another state where permanent residency is required as
12 a basis for the granting of that ad valorem tax exemption or tax
13 credit is not entitled to the homestead exemption provided by
14 this section, unless, upon a determination by the property
15 appraiser that the person or family unit is receiving or has
16 received the tax exemption or tax credit in another state, that

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17 person or family unit demonstrates to the satisfaction of the
18 property appraiser that the person or family unit did not apply
19 for the tax exemption or tax credit in the other state and that
20 the person or family unit is no longer receiving or will no
21 longer receive the tax exemption or tax credit in the other
22 state. For purposes of this paragraph, an automatic renewal of a
23 tax exemption or tax credit constitutes application for the tax
24 exemption or tax credit if the renewal is subsequent to an
25 initial application by the person or family unit.

26 (b) This subsection does not apply to a person or family
27 unit who has the legal or equitable title to real estate in
28 Florida and maintains thereon the permanent residence of another
29 legally or naturally dependent upon the owner.

30 Section 2. The provisions of this act relating to section
31 196.031, Florida Statutes, amending conditions under which a
32 person or family unit is not entitled to the homestead
33 exemption, apply to tax exemptions or tax credits in another
34 state for which a benefit was received after 2009, and that are
35 discovered by a property appraiser after July 1, 2020.

36 Section 3. 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
40 certain information to the property appraiser for the purpose of
41 determining that the taxpayer is a permanent resident as defined

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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 granted in another state
45 where permanent residency is required as a basis for the
46 granting of the ad valorem tax exemption or tax credit described
47 in s. 196.031(5).

48 Section 4. This act shall take effect July 1, 2020.

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

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Remove everything before the enacting clause and insert:

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An act relating to homestead exemptions; amending s.

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196.031, F.S.; providing that a person or family unit

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receiving or claiming the benefit of certain ad

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valorem tax exemptions or tax credits in another state

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is not entitled to the homestead exemption in this

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state unless the person or family unit demonstrates to

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the property appraiser that certain conditions have

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been met; providing construction and retroactive

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applicability; amending s. 196.121, F.S.; providing

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that homestead exemption forms prescribed by the

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Department of Revenue may include taxpayer information

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relating to ad valorem tax exemptions or tax credits

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in another state; providing applicability; providing

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an effective date.