

1 A bill to be entitled
 2 An act relating to homestead exemptions; amending s.
 3 196.031, F.S.; providing that a person or family unit
 4 receiving or claiming the benefit of certain ad
 5 valorem tax exemptions or tax credits in another state
 6 is not entitled to the homestead exemption in this
 7 state unless the person or family unit demonstrates to
 8 the property appraiser that certain conditions have
 9 been met; amending s. 196.121, F.S.; providing that
 10 homestead exemption forms prescribed by the Department
 11 of Revenue may include taxpayer information relating
 12 to ad valorem tax exemptions or tax credits in another
 13 state; providing applicability; providing an effective
 14 date.

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

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

20 196.031 Exemption of homesteads.—

21 (5) (a) A person or family unit who is receiving or
 22 claiming the benefit of an ad valorem tax exemption or a tax
 23 credit in another state where permanent residency is required as
 24 a basis for the granting of that ad valorem tax exemption or tax
 25 credit is not entitled to the homestead exemption provided by

26 | this section, unless that person or family unit demonstrates to
 27 | the satisfaction of the property appraiser that the person or
 28 | family unit did not apply for the tax exemption or tax credit in
 29 | the other state and that the person or family unit has
 30 | relinquished the tax exemption or tax credit in the other state.

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

35 | Section 2. Subsection (2) of section 196.121, Florida
 36 | Statutes, is amended to read:

37 | 196.121 Homestead exemptions; forms.—

38 | (2) The forms shall require the taxpayer to furnish
 39 | certain information to the property appraiser for the purpose of
 40 | determining that the taxpayer is a permanent resident as defined
 41 | in s. 196.012(16). Such information may include, but need not be
 42 | limited to, the factors enumerated in s. 196.015 and any ad
 43 | valorem tax exemption or tax credit granted in another state
 44 | where permanent residency is required as a basis for the
 45 | granting of the ad valorem tax exemption or tax credit described
 46 | in s. 196.031(5).

47 | Section 3. The amendments to ss. 196.031 and 196.121,
 48 | Florida Statutes, made by this act apply to tax years beginning
 49 | on or after January 1, 2021.

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