



301196

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
01/22/2020	.	
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The Committee on Community Affairs (Gruters) recommended the following:

Senate Amendment (with title amendment)

Delete everything after the enacting clause
and insert:

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

196.031 Exemption of homesteads.—

(5) (a) A person or family unit who is receiving or claiming
the benefit of an ad valorem tax exemption or a tax credit in
another state where permanent residency is required as a basis



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11 for the granting of that ad valorem tax exemption or tax credit
12 is not entitled to the homestead exemption provided by this
13 section, unless, upon the property appraiser's determination
14 that the person or family unit is receiving or has received the
15 tax exemption or tax credit in another state, the person or
16 family unit demonstrates to the satisfaction of the property
17 appraiser that the person or family unit did not apply for the
18 tax exemption or tax credit in the other state and that the
19 person or family unit is no longer receiving, or will no longer
20 receive, the tax exemption or tax credit in the other state. For
21 purposes of this paragraph, an automatic renewal of an ad
22 valorem tax exemption or tax credit constitutes application for
23 the tax exemption or tax credit if the renewal is subsequent to
24 an initial application by the person or family unit.

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

29 Section 2. The amendment to s. 196.031, Florida Statutes,
30 made by this act applies to ad valorem tax exemptions or tax
31 credits in another state for which a benefit was received after
32 2009 and which are discovered by a property appraiser after July
33 1, 2020.

34 Section 3. Subsection (2) of section 196.121, Florida
35 Statutes, is amended to read:

36 196.121 Homestead exemptions; forms.—

37 (2) The forms shall require the taxpayer to furnish certain
38 information to the property appraiser for the purpose of
39 determining that the taxpayer is a permanent resident as defined



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40 in s. 196.012(16). Such information may include, but need not be
41 limited to, the factors enumerated in s. 196.015 and any ad
42 valorem tax exemption or tax credit granted in another state
43 where permanent residency is required as a basis for the
44 granting of the ad valorem tax exemption or tax credit described
45 in s. 196.031(5).

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

47
48 ===== T I T L E A M E N D M E N T =====

49 And the title is amended as follows:

50 Delete everything before the enacting clause
51 and insert:

52 A bill to be entitled

53 An act relating to homestead exemptions; amending s.
54 196.031, F.S.; providing that a person or family unit
55 receiving or claiming the benefit of certain ad
56 valorem tax exemptions or tax credits in another state
57 is entitled to the homestead exemption in this state
58 if the person or family unit demonstrates certain
59 conditions to the property appraiser; providing
60 construction and retroactive applicability; amending
61 s. 196.121, F.S.; providing that homestead exemption
62 forms prescribed by the Department of Revenue may
63 include taxpayer information relating to such ad
64 valorem tax exemptions or tax credits in another
65 state; providing an effective date.