

By the Committee on Community Affairs; and Senator Gruters

578-02442-20

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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 entitled to the homestead exemption in this state  
7       if the person or family unit demonstrates certain  
8       conditions to the property appraiser; providing  
9       construction and retroactive applicability; amending  
10      s. 196.121, F.S.; providing that homestead exemption  
11      forms prescribed by the Department of Revenue may  
12      include taxpayer information relating to such ad  
13      valorem tax exemptions or tax credits in another  
14      state; providing an effective 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 claiming  
22       the benefit of an ad valorem tax exemption or a tax credit in  
23       another state where permanent residency is required as a basis  
24       for the granting of that ad valorem tax exemption or tax credit  
25       is not entitled to the homestead exemption provided by this  
26       section, unless, upon the property appraiser's determination  
27       that the person or family unit is receiving or has received the  
28       tax exemption or tax credit in another state, the person or  
29       family unit demonstrates to the satisfaction of the property

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30 appraiser that the person or family unit did not apply for the  
31 tax exemption or tax credit in the other state and that the  
32 person or family unit is no longer receiving, or will no longer  
33 receive, the tax exemption or tax credit in the other state. For  
34 purposes of this paragraph, an automatic renewal of an ad  
35 valorem tax exemption or tax credit constitutes application for  
36 the tax exemption or tax credit if the renewal is subsequent to  
37 an initial application by the person or family unit.

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

42 Section 2. The amendment to s. 196.031, Florida Statutes,  
43 made by this act applies to ad valorem tax exemptions or tax  
44 credits in another state for which a benefit was received after  
45 2009 and which are discovered by a property appraiser after July  
46 1, 2020.

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

49 196.121 Homestead exemptions; forms.—

50 (2) The forms shall require the taxpayer to furnish certain  
51 information to the property appraiser for the purpose of  
52 determining that the taxpayer is a permanent resident as defined  
53 in s. 196.012(16). Such information may include, but need not be  
54 limited to, the factors enumerated in s. 196.015 and any ad  
55 valorem tax exemption or tax credit granted in another state  
56 where permanent residency is required as a basis for the  
57 granting of the ad valorem tax exemption or tax credit described  
58 in s. 196.031(5).

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