

1 A bill to be entitled
 2 An act relating to homestead exemptions; amending s.
 3 196.101, F.S.; deleting a requirement for a totally
 4 and permanently disabled person to qualify for a
 5 homestead exemption the gross income of persons
 6 residing in the homestead must not exceed a specified
 7 amount; amending ss. 192.0105 and 196.102, F.S.;
 8 conforming cross-references; providing an effective
 9 date.

10
 11 Be It Enacted by the Legislature of the State of Florida:

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 13 Section 1. Subsection (4) of section 196.101, Florida
 14 Statutes, is amended to read:

15 196.101 Exemption for totally and permanently disabled
 16 persons.—

17 (4)~~(a)~~ A person entitled to the exemption in subsection
 18 (2) must be a permanent resident of this state. Submission of an
 19 affidavit that the applicant claiming the exemption under
 20 subsection (2) is a permanent resident of this state is prima
 21 facie proof of such residence. ~~However, the gross income of all~~
 22 ~~persons residing in or upon the homestead for the prior year~~
 23 ~~shall not exceed \$14,500. For the purposes of this section, the~~
 24 ~~term "gross income" includes United States Department of~~
 25 ~~Veterans Affairs benefits and any social security benefits paid~~

26 | ~~to the persons.~~

27 | ~~(b) The maximum income limitations permitted in this~~
28 | ~~subsection shall be adjusted annually on January 1, beginning~~
29 | ~~January 1, 1990, by the percentage change in the average cost-~~
30 | ~~of-living index in the period January 1 through December 31 of~~
31 | ~~the immediate prior year compared with the same period for the~~
32 | ~~year prior to that. The index is the average of the monthly~~
33 | ~~consumer price index figures for the stated 12-month period,~~
34 | ~~relative to the United States as a whole, issued by the United~~
35 | ~~States Department of Labor.~~

36 | ~~(c) The department shall require by rule that the taxpayer~~
37 | ~~annually submit a sworn statement of gross income, pursuant to~~
38 | ~~paragraph (a). The department shall require that the filing of~~
39 | ~~such statement be accompanied by copies of federal income tax~~
40 | ~~returns for the prior year, wage and earnings statements (W-2~~
41 | ~~forms), and other documents it deems necessary, for each member~~
42 | ~~of the household. The taxpayer's statement shall attest to the~~
43 | ~~accuracy of such copies. The department shall prescribe and~~
44 | ~~furnish a form to be used for this purpose which form shall~~
45 | ~~include spaces for a separate listing of United States~~
46 | ~~Department of Veterans Affairs benefits and social security~~
47 | ~~benefits. All records produced by the taxpayer under this~~
48 | ~~paragraph are confidential in the hands of the property~~
49 | ~~appraiser, the department, the tax collector, the Auditor~~
50 | ~~General, and the Office of Program Policy Analysis and~~

51 ~~Government Accountability and shall not be divulged to any~~
52 ~~person, firm, or corporation except upon court order or order of~~
53 ~~an administrative body having quasi-judicial powers in ad~~
54 ~~valorem tax matters, and such records are exempt from the~~
55 ~~provisions of s. 119.07(1).~~

56 Section 2. Paragraph (a) of subsection (4) of section
57 192.0105, Florida Statutes, is amended to read:

58 192.0105 Taxpayer rights.—There is created a Florida
59 Taxpayer's Bill of Rights for property taxes and assessments to
60 guarantee that the rights, privacy, and property of the
61 taxpayers of this state are adequately safeguarded and protected
62 during tax levy, assessment, collection, and enforcement
63 processes administered under the revenue laws of this state. The
64 Taxpayer's Bill of Rights compiles, in one document, brief but
65 comprehensive statements that summarize the rights and
66 obligations of the property appraisers, tax collectors, clerks
67 of the court, local governing boards, the Department of Revenue,
68 and taxpayers. Additional rights afforded to payors of taxes and
69 assessments imposed under the revenue laws of this state are
70 provided in s. 213.015. The rights afforded taxpayers to assure
71 that their privacy and property are safeguarded and protected
72 during tax levy, assessment, and collection are available only
73 insofar as they are implemented in other parts of the Florida
74 Statutes or rules of the Department of Revenue. The rights so
75 guaranteed to state taxpayers in the Florida Statutes and the

76 | departmental rules include:

77 | (4) THE RIGHT TO CONFIDENTIALITY.—

78 | (a) The right to have information kept confidential,
 79 | including federal tax information, ad valorem tax returns,
 80 | social security numbers, all financial records produced by the
 81 | taxpayer, Form DR-219 returns for documentary stamp tax
 82 | information, and sworn statements of gross income, copies of
 83 | federal income tax returns for the prior year, wage and earnings
 84 | statements (W-2 forms), and other documents (see ss. 192.105,
 85 | 193.074, 193.114(5), 195.027(3) and (6), and 196.101(4)
 86 | ~~196.101(4)(e)~~).

87 | Section 3. Subsection (4) of section 196.102, Florida
 88 | Statutes, is amended to read:

89 | 196.102 Exemption for certain totally and permanently
 90 | disabled first responders; surviving spouse carryover.—

91 | (4) An applicant may qualify for the exemption under this
 92 | section by providing the employer certificate described in
 93 | paragraph (5)(b) and satisfying the requirements for the totally
 94 | and permanently disabled exemption in s. 196.101; however, for
 95 | purposes of this section, the applicant is not required to
 96 | satisfy the gross income requirement in s. 196.101(4) ~~s.~~
 97 | ~~196.101(4)(a)~~.

98 | Section 4. This act shall take effect January 1, 2021.