

1                                   A bill to be entitled  
 2           An act relating to a surviving spouse ad valorem tax  
 3           reduction; amending s. 196.082, F.S.; authorizing the  
 4           surviving spouses of certain permanently disabled  
 5           veterans to carry over a certain discount on ad  
 6           valorem taxes on homestead property under specified  
 7           conditions; authorizing the discount to be transferred  
 8           to another permanent residence under specified  
 9           conditions; providing a procedure by which an  
 10          applicant may file an application after a specified  
 11          date and request the discount; authorizing the  
 12          Department of Revenue to adopt emergency rules;  
 13          providing a contingent effective date.

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

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 17           Section 1. Subsections (3) through (6) of section 196.082,  
 18   Florida Statutes, are redesignated as subsections (4) through  
 19   (7), respectively, and a new subsection (3) is added to that  
 20   section, to read:

21           196.082 Discounts for disabled veterans; surviving spouse  
 22   carryover.—

23           (3) If the partially or totally and permanently disabled  
 24   veteran predeceases his or her spouse and if, upon the death of  
 25   the veteran, the spouse holds the legal or beneficial title to

26 | the homestead and permanently resides thereon as specified in s.  
27 | 196.031, the discount from ad valorem tax that the veteran  
28 | received carries over to the benefit of the veteran's spouse  
29 | until such time as he or she remarries or sells or otherwise  
30 | disposes of the property. If the spouse sells or otherwise  
31 | disposes of the property, a discount not to exceed the dollar  
32 | amount granted from the most recent ad valorem tax roll may be  
33 | transferred to his or her new residence, as long as it is used  
34 | as his or her primary residence and he or she does not remarry.  
35 | An applicant who is qualified to receive a discount under this  
36 | section and who fails to file an application by March 1 may file  
37 | an application for the discount and may file a petition pursuant  
38 | to s. 194.011(3) with the value adjustment board requesting that  
39 | the discount be granted. Such application and petition shall be  
40 | subject to the same procedures as for exemptions set forth in s.  
41 | 196.011(8).

42 |       Section 2. The Department of Revenue may, and all  
43 | conditions are deemed met to, adopt emergency rules pursuant to  
44 | s. 120.54(4), Florida Statutes, to administer this act.  
45 | Notwithstanding any other law, emergency rules adopted pursuant  
46 | to this section are effective for 6 months after adoption and  
47 | may be renewed during the pendency of procedures to adopt  
48 | permanent rules addressing the subject of the emergency rules.  
49 | This section expires January 1, 2022.

50 |       Section 3. This act shall take effect on the effective

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51 | date of the amendment to the State Constitution proposed by HJR  
52 | 877, or a similar joint resolution having substantially the same  
53 | specific intent and purpose, if such amendment is approved at  
54 | the next general election or at an earlier special election  
55 | specifically authorized by law for that purpose.