

ENROLLED

HB 879

2020 Legislature

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 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

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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.