

HB 1037

2021

1 A bill to be entitled
2 An act relating to tangible personal property tax
3 returns; amending s. 196.183, F.S.; authorizing
4 certain property owners who have not filed personal
5 property tax returns to qualify for the tax exemption
6 under specified conditions; providing an effective
7 date.
8

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

11 Section 1. Subsection (4) of section 196.183, Florida
12 Statutes, is amended to read:

13 196.183 Exemption for tangible personal property.—

14 (4) Owners of property ~~previously~~ assessed by the property
15 appraiser without a return being filed may, at the option of the
16 property appraiser, qualify for the exemption under this section
17 without filing an initial return.

18 Section 2. This act shall take effect July 1, 2021.