

By Senator Baxley

12-01758-21

20211210\_\_

1                                   A bill to be entitled  
2           An act relating to personal property tax exemptions;  
3           amending s. 196.183, F.S.; providing that owners of  
4           assessed property, rather than previously assessed  
5           property, qualify for certain exemptions without  
6           filing an initial return under certain circumstances;  
7           providing an effective date.

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

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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.