

By Senator Polsky

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1 A bill to be entitled
2 An act relating to homestead exemption for seniors 65
3 and older; amending s. 196.075, F.S.; revising
4 provisions to require certain taxpayers to submit a
5 claim for homestead exemption only one time if certain
6 conditions are met; requiring the property appraiser
7 to provide specified information related to income
8 limitations on an annual basis; providing sanctions
9 for taxpayers who received homestead exemptions but
10 were not entitled to such exemptions; providing an
11 effective date.

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

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15 Section 1. Paragraph (d) of subsection (4) and subsection
16 (5) of section 196.075, Florida Statutes, are amended to read:
17 196.075 Additional homestead exemption for persons 65 and
18 older.—

19 (4) An ordinance granting an additional homestead exemption
20 as authorized by this section must meet the following
21 requirements:

22 (d) It must require that a taxpayer claiming the exemption
23 for the first time ~~annually~~ submit to the property appraiser,
24 not later than March 1, a sworn statement of household income on
25 a form prescribed by the Department of Revenue.

26 (5) The department must require by rule that the filing of
27 the statement be supported by copies of any federal income tax
28 returns for the prior year, any wage and earnings statements (W-
29 2 forms), any request for an extension of time to file returns,

29-01710-21

20211256__

30 and any other documents it finds necessary, for each member of
31 the household, to be submitted for inspection by the property
32 appraiser. The taxpayer's sworn statement shall attest to the
33 accuracy of the documents and grant permission to allow review
34 of the documents if requested by the property appraiser.
35 Submission of supporting documentation is not required for ~~the~~
36 ~~renewal of~~ an exemption under this section unless the property
37 appraiser requests such documentation. Once the documents have
38 been inspected by the property appraiser, they shall be returned
39 to the taxpayer or otherwise destroyed. Annually, the property
40 appraiser shall notify each taxpayer of the adjusted income
41 limitation set forth in subsection (3). The taxpayer must notify
42 the property appraiser by March 1 if his or her household income
43 exceeds the most recent adjusted income limitation. If a
44 taxpayer fails to notify the property appraiser and the property
45 appraiser determines that for any year within the most recent 10
46 years the taxpayer was not entitled to receive such exemption,
47 the taxpayer shall be subject to the taxes exempted as a result
48 of such failure plus 15 percent interest per annum and a penalty
49 of 50 percent of the taxes exempted. The property appraiser may
50 conduct ~~is authorized to generate~~ random audits of the
51 taxpayers' sworn statements to ensure the accuracy of the
52 household income reported. If ~~so~~ selected for audit, a taxpayer
53 shall execute Internal Revenue Service Form 8821 or 4506, which
54 authorizes the Internal Revenue Service to release tax
55 information to the property appraiser's office. All reviews
56 conducted in accordance with this section shall be completed on
57 or before June 1. The property appraiser may not grant ~~or renew~~
58 the exemption if the required documentation requested is not

29-01710-21

20211256__

59 provided.

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