

By Senator Rodriguez

39-00965-21

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1 A bill to be entitled
2 An act relating to ad valorem tax exemption for
3 nonprofit homes for the aged; amending s. 196.1975,
4 F.S.; exempting from ad valorem taxation certain
5 entities wholly owned by a nonprofit corporation;
6 revising the criteria that must be met by certain
7 units or apartments in homes for the aged to be exempt
8 from ad valorem taxation; providing an effective date.
9

10 Be It Enacted by the Legislature of the State of Florida:
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12 Section 1. Subsection (1) and paragraph (a) of subsection
13 (4) of section 196.1975, Florida Statutes, are amended to read:
14 196.1975 Exemption for property used by nonprofit homes for
15 the aged.—Nonprofit homes for the aged are exempt to the extent
16 that they meet the following criteria:

17 (1) The applicant must be a corporation not for profit
18 pursuant to chapter 617 or a Florida limited partnership, the
19 sole general partner of which is a corporation not for profit
20 under pursuant to chapter 617 or an entity wholly owned by a
21 corporation not for profit under chapter 617, and the
22 corporation not for profit must have been exempt as of January 1
23 of the year for which exemption from ad valorem property taxes
24 is requested from federal income taxation by having qualified as
25 an exempt charitable organization under ~~the provisions of s.~~
26 501(c) (3) of the Internal Revenue Code of 1954 or of the
27 corresponding section of a subsequently enacted federal revenue
28 act.

29 (4) (a) After removing the assessed value exempted in

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30 subsection (3), units or apartments in homes for the aged shall
31 be exempt only to the extent that residency in the existing unit
32 or apartment of the applicant home is reserved for or restricted
33 to or the unit or apartment is occupied by persons who have
34 resided in the applicant home and in good faith made this state
35 their permanent residence as of January 1 of the year in which
36 exemption is claimed and who also meet the requirements set
37 forth in one of the following subparagraphs:

38 1. Persons who have gross incomes of not more than \$7,200
39 per year and who are 55 ~~62~~ years of age or older.

40 2. Couples, one of whom must be 55 ~~62~~ years of age or
41 older, having a combined gross income of not more than \$8,000
42 per year, or the surviving spouse thereof, who lived with the
43 deceased at the time of the deceased's death in a home for the
44 aged.

45 3. Persons who are totally and permanently disabled and who
46 have gross incomes of not more than \$7,200 per year.

47 4. Couples, one or both of whom are totally and permanently
48 disabled, having a combined gross income of not more than \$8,000
49 per year, or the surviving spouse thereof, who lived with the
50 deceased at the time of the deceased's death in a home for the
51 aged.

52
53 However, the income limitations do not apply to totally and
54 permanently disabled veterans, provided they meet the
55 requirements of s. 196.081.

56 Section 2. This act shall take effect January 1, 2022.