

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 an effective
 9 date.

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

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

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

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

24 (5) The department must require by rule that the filing of
 25 the statement be supported by copies of any federal income tax

26 | returns for the prior year, any wage and earnings statements (W-
27 | 2 forms), any request for an extension of time to file returns,
28 | and any other documents it finds necessary, for each member of
29 | the household, to be submitted for inspection by the property
30 | appraiser. The taxpayer's sworn statement shall attest to the
31 | accuracy of the documents and grant permission to allow review
32 | of the documents if requested by the property appraiser.
33 | Submission of supporting documentation is not required for ~~the~~
34 | ~~renewal of~~ an exemption under this section unless the property
35 | appraiser requests such documentation. Once the documents have
36 | been inspected by the property appraiser, they shall be returned
37 | to the taxpayer or otherwise destroyed. Annually, the property
38 | appraiser shall notify each taxpayer of the adjusted income
39 | limitation set forth in subsection (3). The taxpayer must notify
40 | the property appraiser by March 1 if his or her household income
41 | exceeds the most recent adjusted income limitation. The property
42 | appraiser may conduct ~~is authorized to generate~~ random audits of
43 | the taxpayers' sworn statements to ensure the accuracy of the
44 | household income reported. If ~~so~~ selected for audit, a taxpayer
45 | shall execute Internal Revenue Service Form 8821 or 4506, which
46 | authorizes the Internal Revenue Service to release tax
47 | information to the property appraiser's office. All reviews
48 | conducted in accordance with this section shall be completed on
49 | or before June 1. The property appraiser may not grant ~~or renew~~
50 | the exemption if the required documentation requested is not

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51 | provided.

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