

By Senator Rodriguez

39-00600-22

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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.; revising ownership entities for nonprofit homes
5 qualifying for an exemption from ad valorem taxation
6 to include certain limited partnerships; providing an
7 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 (1) of section 196.1975, Florida
12 Statutes, is amended to read:

13 196.1975 Exemption for property used by nonprofit homes for
14 the aged.—Nonprofit homes for the aged are exempt to the extent
15 that they meet the following criteria:

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

28 Section 2. This act shall take effect January 1, 2023.