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LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
03/21/2023	.	
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The Committee on Finance and Tax (Avila) recommended the following:

Senate Amendment (with title amendment)

Delete everything after the enacting clause
and insert:

Section 1. Paragraph (b) of subsection (1), subsection (3),
paragraph (b) of subsection (4), and paragraph (b) of subsection
(6) of section 196.081, Florida Statutes, are amended to read:

196.081 Exemption for certain permanently and totally
disabled veterans and for surviving spouses of veterans;
exemption for surviving spouses of first responders who die in



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11 the line of duty.-

12 (1)

13 (b) If legal or beneficial title to property is acquired
14 between January 1 and November 1 of any year by a veteran or his
15 or her surviving spouse receiving an exemption under this
16 section on another property for that tax year, the veteran or
17 his or her surviving spouse is entitled to ~~may receive~~ a refund,
18 prorated as of the date of transfer, of the ad valorem taxes
19 paid for the newly acquired property if he or she applies for
20 and receives an exemption under this section for the newly
21 acquired property in the next tax year. If the property
22 appraiser finds that the applicant is entitled to an exemption
23 under this section for the newly acquired property, the property
24 appraiser shall immediately make such entries upon the tax rolls
25 of the county that are necessary to allow the prorated refund of
26 taxes for the previous tax year.

27 (3) If the totally and permanently disabled veteran
28 predeceases his or her spouse and if, upon the death of the
29 veteran, the spouse holds the legal or beneficial title to the
30 homestead and permanently resides thereon as specified in s.
31 196.031, the exemption from taxation carries over to the benefit
32 of the veteran's spouse until such time as he or she remarries
33 or sells or otherwise disposes of the property. If the spouse
34 sells the property, the spouse may transfer an exemption not to
35 exceed the amount granted from the most recent ad valorem tax
36 roll ~~may be transferred~~ to his or her new residence, as long as
37 it is used as his or her primary residence and he or she does
38 not remarry.

39 (4) Any real estate that is owned and used as a homestead



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40 by the surviving spouse of a veteran who died from service-
41 connected causes while on active duty as a member of the United
42 States Armed Forces and for whom a letter from the United States
43 Government or United States Department of Veterans Affairs or
44 its predecessor has been issued certifying that the veteran who
45 died from service-connected causes while on active duty is
46 exempt from taxation if the veteran was a permanent resident of
47 this state on January 1 of the year in which the veteran died.

48 (b) The tax exemption carries over to the benefit of the
49 veteran's surviving spouse as long as the spouse holds the legal
50 or beneficial title to the homestead, permanently resides
51 thereon as specified in s. 196.031, and does not remarry. If the
52 surviving spouse sells the property, the spouse may transfer an
53 exemption not to exceed the amount granted under the most recent
54 ad valorem tax roll ~~may be transferred~~ to his or her new
55 residence as long as it is used as his or her primary residence
56 and he or she does not remarry.

57 (6) Any real estate that is owned and used as a homestead
58 by the surviving spouse of a first responder who died in the
59 line of duty while employed by the state or any political
60 subdivision of the state, including authorities and special
61 districts, and for whom a letter from the state or appropriate
62 political subdivision of the state, or other authority or
63 special district, has been issued which legally recognizes and
64 certifies that the first responder died in the line of duty
65 while employed as a first responder is exempt from taxation if
66 the first responder and his or her surviving spouse were
67 permanent residents of this state on January 1 of the year in
68 which the first responder died.



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69 (b) The tax exemption applies as long as the surviving
70 spouse holds the legal or beneficial title to the homestead,
71 permanently resides thereon as specified in s. 196.031, and does
72 not remarry. If the surviving spouse sells the property, the
73 spouse may transfer an exemption not to exceed the amount
74 granted under the most recent ad valorem tax roll ~~may be~~
75 ~~transferred~~ to his or her new residence if it is used as his or
76 her primary residence and he or she does not remarry.

77 Section 2. This act shall take effect July 1, 2023.

78
79 ===== T I T L E A M E N D M E N T =====

80 And the title is amended as follows:

81 Delete everything before the enacting clause
82 and insert:

83 A bill to be entitled
84 An act relating to homestead property tax exemptions;
85 amending s. 196.081, F.S.; specifying that certain
86 permanently and totally disabled veterans or their
87 surviving spouses are entitled to, rather than may
88 receive, a prorated refund of ad valorem taxes paid
89 under certain circumstances; making clarifying changes
90 relating to the transfer of homestead tax exemptions
91 by surviving spouses of certain veterans and first
92 responders; providing an effective date.