

By Senator Avila

39-01415-23

2023672__

1 A bill to be entitled
2 An act relating to homestead property tax exemptions;
3 amending s. 196.081, F.S.; requiring, rather than
4 authorizing, a property appraiser to grant the
5 homestead property tax exemption for certain
6 permanently and totally disabled veterans or their
7 surviving spouses if certain conditions are met;
8 requiring, rather than authorizing, the transfer of
9 the exemption to a surviving spouse's new residence
10 under certain circumstances; requiring, rather than
11 authorizing, the transfer of the homestead tax
12 exemption for surviving spouses of certain first
13 responders who died in the line of duty to the
14 surviving spouse's new residence under certain
15 circumstances; providing an effective date.

16
17 Be It Enacted by the Legislature of the State of Florida:

18
19 Section 1. Paragraph (b) of subsection (1), subsection (3),
20 paragraph (b) of subsection (4), and paragraph (b) of subsection
21 (6) of section 196.081, Florida Statutes, are amended to read:

22 196.081 Exemption for certain permanently and totally
23 disabled veterans and for surviving spouses of veterans;
24 exemption for surviving spouses of first responders who die in
25 the line of duty.—

26 (1)

27 (b) If legal or beneficial title to property is acquired
28 between January 1 and November 1 of any year by a veteran or his
29 or her surviving spouse receiving an exemption under this

39-01415-23

2023672__

30 section on another property for that tax year, the veteran or
31 his or her surviving spouse shall ~~may~~ receive a refund, prorated
32 as of the date of transfer, of the ad valorem taxes paid for the
33 newly acquired property if he or she applies for and receives an
34 exemption under this section for the newly acquired property in
35 the next tax year. If the property appraiser finds that the
36 applicant is entitled to an exemption under this section for the
37 newly acquired property, the property appraiser shall
38 immediately make such entries upon the tax rolls of the county
39 that are necessary to allow the prorated refund of taxes for the
40 previous tax year.

41 (3) If the totally and permanently disabled veteran
42 predeceases his or her spouse and if, upon the death of the
43 veteran, the spouse holds the legal or beneficial title to the
44 homestead and permanently resides thereon as specified in s.
45 196.031, the exemption from taxation carries over to the benefit
46 of the veteran's spouse until such time as he or she remarries
47 or sells or otherwise disposes of the property. If the spouse
48 sells the property, an exemption not to exceed the amount
49 granted from the most recent ad valorem tax roll shall ~~may~~ be
50 transferred to his or her new residence, as long as it is used
51 as his or her primary residence and he or she does not remarry.

52 (4) Any real estate that is owned and used as a homestead
53 by the surviving spouse of a veteran who died from service-
54 connected causes while on active duty as a member of the United
55 States Armed Forces and for whom a letter from the United States
56 Government or United States Department of Veterans Affairs or
57 its predecessor has been issued certifying that the veteran who
58 died from service-connected causes while on active duty is

39-01415-23

2023672__

59 exempt from taxation if the veteran was a permanent resident of
60 this state on January 1 of the year in which the veteran died.

61 (b) The tax exemption carries over to the benefit of the
62 veteran's surviving spouse as long as the spouse holds the legal
63 or beneficial title to the homestead, permanently resides
64 thereon as specified in s. 196.031, and does not remarry. If the
65 surviving spouse sells the property, an exemption not to exceed
66 the amount granted under the most recent ad valorem tax roll
67 shall ~~may~~ be transferred to his or her new residence as long as
68 it is used as his or her primary residence and he or she does
69 not remarry.

70 (6) Any real estate that is owned and used as a homestead
71 by the surviving spouse of a first responder who died in the
72 line of duty while employed by the state or any political
73 subdivision of the state, including authorities and special
74 districts, and for whom a letter from the state or appropriate
75 political subdivision of the state, or other authority or
76 special district, has been issued which legally recognizes and
77 certifies that the first responder died in the line of duty
78 while employed as a first responder is exempt from taxation if
79 the first responder and his or her surviving spouse were
80 permanent residents of this state on January 1 of the year in
81 which the first responder died.

82 (b) The tax exemption applies as long as the surviving
83 spouse holds the legal or beneficial title to the homestead,
84 permanently resides thereon as specified in s. 196.031, and does
85 not remarry. If the surviving spouse sells the property, an
86 exemption not to exceed the amount granted under the most recent
87 ad valorem tax roll shall ~~may~~ be transferred to his or her new

39-01415-23

2023672__

88 residence if it is used as his or her primary residence and he
89 or she does not remarry.

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