

By the Committee on Finance and Tax; and Senator Avila

593-02812-23

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1 A bill to be entitled
2 An act relating to homestead property tax exemptions;
3 amending s. 196.081, F.S.; specifying that certain
4 permanently and totally disabled veterans or their
5 surviving spouses are entitled to, rather than may
6 receive, a prorated refund of ad valorem taxes paid
7 under certain circumstances; making clarifying changes
8 relating to the transfer of homestead tax exemptions
9 by surviving spouses of certain veterans and first
10 responders; providing an effective date.

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

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

17 196.081 Exemption for certain permanently and totally
18 disabled veterans and for surviving spouses of veterans;
19 exemption for surviving spouses of first responders who die in
20 the line of duty.—

21 (1)

22 (b) If legal or beneficial title to property is acquired
23 between January 1 and November 1 of any year by a veteran or his
24 or her surviving spouse receiving an exemption under this
25 section on another property for that tax year, the veteran or
26 his or her surviving spouse is entitled to ~~may receive~~ a refund,
27 prorated as of the date of transfer, of the ad valorem taxes
28 paid for the newly acquired property if he or she applies for
29 and receives an exemption under this section for the newly

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30 acquired property in the next tax year. If the property
31 appraiser finds that the applicant is entitled to an exemption
32 under this section for the newly acquired property, the property
33 appraiser shall immediately make such entries upon the tax rolls
34 of the county that are necessary to allow the prorated refund of
35 taxes for the previous tax year.

36 (3) If the totally and permanently disabled veteran
37 predeceases his or her spouse and if, upon the death of the
38 veteran, the spouse holds the legal or beneficial title to the
39 homestead and permanently resides thereon as specified in s.
40 196.031, the exemption from taxation carries over to the benefit
41 of the veteran's spouse until such time as he or she remarries
42 or sells or otherwise disposes of the property. If the spouse
43 sells the property, the spouse may transfer an exemption not to
44 exceed the amount granted from the most recent ad valorem tax
45 roll ~~may be transferred~~ to his or her new residence, as long as
46 it is used as his or her primary residence and he or she does
47 not remarry.

48 (4) Any real estate that is owned and used as a homestead
49 by the surviving spouse of a veteran who died from service-
50 connected causes while on active duty as a member of the United
51 States Armed Forces and for whom a letter from the United States
52 Government or United States Department of Veterans Affairs or
53 its predecessor has been issued certifying that the veteran who
54 died from service-connected causes while on active duty is
55 exempt from taxation if the veteran was a permanent resident of
56 this state on January 1 of the year in which the veteran died.

57 (b) The tax exemption carries over to the benefit of the
58 veteran's surviving spouse as long as the spouse holds the legal

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59 or beneficial title to the homestead, permanently resides
60 thereon as specified in s. 196.031, and does not remarry. If the
61 surviving spouse sells the property, the spouse may transfer an
62 exemption not to exceed the amount granted under the most recent
63 ad valorem tax roll ~~may be transferred~~ to his or her new
64 residence as long as it is used as his or her primary residence
65 and he or she does not remarry.

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

78 (b) The tax exemption applies as long as the surviving
79 spouse holds the legal or beneficial title to the homestead,
80 permanently resides thereon as specified in s. 196.031, and does
81 not remarry. If the surviving spouse sells the property, the
82 spouse may transfer an exemption not to exceed the amount
83 granted under the most recent ad valorem tax roll ~~may be~~
84 ~~transferred~~ to his or her new residence if it is used as his or
85 her primary residence and he or she does not remarry.

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