

Amendment No. 1

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED	<u>    </u>	(Y/N)
ADOPTED AS AMENDED	<u>    </u>	(Y/N)
ADOPTED W/O OBJECTION	<u>    </u>	(Y/N)
FAILED TO ADOPT	<u>    </u>	(Y/N)
WITHDRAWN	<u>    </u>	(Y/N)
OTHER	<u>      </u>	

1 Committee/Subcommittee hearing bill: Ways & Means Committee  
 2 Representative Amesty offered the following:

**Amendment (with title amendment)**

Remove everything after the enacting clause and insert:

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 5  
 6 Section 1. Paragraph (b) of subsection (1), subsection  
 7 (3), paragraph (b) of subsection (4), and paragraph (b) of  
 8 subsection (6) of section 196.081, Florida Statutes, are amended  
 9 to read:

10 196.081 Exemption for certain permanently and totally  
 11 disabled veterans and for surviving spouses of veterans;  
 12 exemption for surviving spouses of first responders who die in  
 13 the line of duty.—

14 (1)

15 (b) If legal or beneficial title to property is acquired  
 16 between January 1 and November 1 of any year by a veteran or his

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

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

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

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

59 (6) Any real estate that is owned and used as a homestead  
60 by the surviving spouse of a first responder who died in the  
61 line of duty while employed by the state or any political  
62 subdivision of the state, including authorities and special  
63 districts, and for whom a letter from the state or appropriate  
64 political subdivision of the state, or other authority or  
65 special district, has been issued which legally recognizes and

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66 certifies that the first responder died in the line of duty  
67 while employed as a first responder is exempt from taxation if  
68 the first responder and his or her surviving spouse were  
69 permanent residents of this state on January 1 of the year in  
70 which the first responder died.

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

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

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**T I T L E A M E N D M E N T**

Remove everything before the enacting clause and insert:  
An act relating to homestead property tax exemptions; amending  
s. 196.081, F.S.; specifying that certain permanently and  
totally disabled veterans or their surviving spouses are  
entitled to, rather than may receive, a prorated refund of ad  
valorem taxes paid under certain circumstances; making  
clarifying changes relating to the transfer of homestead tax

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91 | exemptions by surviving spouses of certain veterans and first  
92 | responders; providing an effective date.