

1 A bill to be entitled
 2 An act relating to property tax exemptions; amending
 3 s. 196.081, F.S.; specifying that a certain refund
 4 must be provided; specifying that certain exemptions
 5 must be transferred; providing an effective date.

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 7 Be It Enacted by the Legislature of the State of Florida:
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9 Section 1. Section 196.081, Florida Statutes, is amended
 10 to read:

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

15 (1)(a) Any real estate that is owned and used as a
 16 homestead by a veteran who was honorably discharged with a
 17 service-connected total and permanent disability and for whom a
 18 letter from the United States Government or United States
 19 Department of Veterans Affairs or its predecessor has been
 20 issued certifying that the veteran is totally and permanently
 21 disabled is exempt from taxation, if the veteran is a permanent
 22 resident of this state on January 1 of the tax year for which
 23 exemption is being claimed or was a permanent resident of this
 24 state on January 1 of the year the veteran died.

25 (b) If legal or beneficial title to property is acquired

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26 | between January 1 and November 1 of any year by a veteran or his
27 | or her surviving spouse receiving an exemption under this
28 | section on another property for that tax year, the veteran or
29 | his or her surviving spouse shall ~~may~~ receive a refund, prorated
30 | as of the date of transfer, of the ad valorem taxes paid for the
31 | newly acquired property if he or she applies for and receives an
32 | exemption under this section for the newly acquired property in
33 | the next tax year. If the property appraiser finds that the
34 | applicant is entitled to an exemption under this section for the
35 | newly acquired property, the property appraiser shall
36 | immediately make such entries upon the tax rolls of the county
37 | that are necessary to allow the prorated refund of taxes for the
38 | previous tax year.

39 | (2) The production by a veteran or the spouse or surviving
40 | spouse of a letter of total and permanent disability from the
41 | United States Government or United States Department of Veterans
42 | Affairs or its predecessor before the property appraiser of the
43 | county in which property of the veteran lies is prima facie
44 | evidence of the fact that the veteran or the surviving spouse is
45 | entitled to the exemption.

46 | (3) If the totally and permanently disabled veteran
47 | predeceases his or her spouse and if, upon the death of the
48 | veteran, the spouse holds the legal or beneficial title to the
49 | homestead and permanently resides thereon as specified in s.
50 | 196.031, the exemption from taxation carries over to the benefit

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51 of the veteran's spouse until such time as he or she remarries
52 or sells or otherwise disposes of the property. If the spouse
53 sells the property, an exemption not to exceed the amount
54 granted from the most recent ad valorem tax roll shall ~~may~~ be
55 transferred to his or her new residence, as long as it is used
56 as his or her primary residence and he or she does not remarry.

57 (4) Any real estate that is owned and used as a homestead
58 by the surviving spouse of a veteran who died from service-
59 connected causes while on active duty as a member of the United
60 States Armed Forces and for whom a letter from the United States
61 Government or United States Department of Veterans Affairs or
62 its predecessor has been issued certifying that the veteran who
63 died from service-connected causes while on active duty is
64 exempt from taxation if the veteran was a permanent resident of
65 this state on January 1 of the year in which the veteran died.

66 (a) The production of the letter by the surviving spouse
67 which attests to the veteran's death while on active duty is
68 prima facie evidence that the surviving spouse is entitled to
69 the exemption.

70 (b) The tax exemption carries over to the benefit of the
71 veteran's surviving spouse as long as the spouse holds the legal
72 or beneficial title to the homestead, permanently resides
73 thereon as specified in s. 196.031, and does not remarry. If the
74 surviving spouse sells the property, an exemption not to exceed
75 the amount granted under the most recent ad valorem tax roll

76 | shall ~~may~~ be transferred to his or her new residence as long as
 77 | it is used as his or her primary residence and he or she does
 78 | not remarry.

79 | (5) An applicant for the exemption under this section may
 80 | apply for the exemption before receiving the necessary
 81 | documentation from the United States Government or the United
 82 | States Department of Veterans Affairs or its predecessor. Upon
 83 | receipt of the documentation, the exemption shall be granted as
 84 | of the date of the original application, and the excess taxes
 85 | paid shall be refunded. Any refund of excess taxes paid shall be
 86 | limited to those paid during the 4-year period of limitation set
 87 | forth in s. 197.182(1) (e) .

88 | (6) Any real estate that is owned and used as a homestead
 89 | by the surviving spouse of a first responder who died in the
 90 | line of duty while employed by the state or any political
 91 | subdivision of the state, including authorities and special
 92 | districts, and for whom a letter from the state or appropriate
 93 | political subdivision of the state, or other authority or
 94 | special district, has been issued which legally recognizes and
 95 | certifies that the first responder died in the line of duty
 96 | while employed as a first responder is exempt from taxation if
 97 | the first responder and his or her surviving spouse were
 98 | permanent residents of this state on January 1 of the year in
 99 | which the first responder died.

100 | (a) The production of the letter by the surviving spouse

101 | which attests to the first responder's death in the line of duty
 102 | is prima facie evidence that the surviving spouse is entitled to
 103 | the exemption.

104 | (b) The tax exemption applies as long as the surviving
 105 | spouse holds the legal or beneficial title to the homestead,
 106 | permanently resides thereon as specified in s. 196.031, and does
 107 | not remarry. If the surviving spouse sells the property, an
 108 | exemption not to exceed the amount granted under the most recent
 109 | ad valorem tax roll shall ~~may~~ be transferred to his or her new
 110 | residence if it is used as his or her primary residence and he
 111 | or she does not remarry.

112 | (c) As used in this subsection only, and not applicable to
 113 | the payment of benefits under s. 112.19 or s. 112.191, the term:

114 | 1. "First responder" means a law enforcement officer or
 115 | correctional officer as defined in s. 943.10, a firefighter as
 116 | defined in s. 633.102, or an emergency medical technician or
 117 | paramedic as defined in s. 401.23 who is a full-time paid
 118 | employee, part-time paid employee, or unpaid volunteer.

119 | 2. "In the line of duty" means:

120 | a. While engaging in law enforcement;

121 | b. While performing an activity relating to fire
 122 | suppression and prevention;

123 | c. While responding to a hazardous material emergency;

124 | d. While performing rescue activity;

125 | e. While providing emergency medical services;

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- 126 f. While performing disaster relief activity;
- 127 g. While otherwise engaging in emergency response
- 128 activity; or
- 129 h. While engaging in a training exercise related to any of
- 130 the events or activities enumerated in this subparagraph if the
- 131 training has been authorized by the employing entity.

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133 A heart attack or stroke that causes death or causes an injury

134 resulting in death must occur within 24 hours after an event or

135 activity enumerated in this subparagraph and must be directly

136 and proximately caused by the event or activity in order to be

137 considered as having occurred in the line of duty.

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