

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

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

13
14 Section 1. Paragraph (b) of subsection (1), subsection
15 (3), paragraph (b) of subsection (4), and paragraph (b) of
16 subsection (6) of section 196.081, Florida Statutes, are amended
17 to read:

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

22 (1)

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

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

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

49 | (4) Any real estate that is owned and used as a homestead
 50 | by the surviving spouse of a veteran who died from service-

51 | connected causes while on active duty as a member of the United
52 | States Armed Forces and for whom a letter from the United States
53 | Government or United States Department of Veterans Affairs or
54 | its predecessor has been issued certifying that the veteran who
55 | died from service-connected causes while on active duty is
56 | exempt from taxation if the veteran was a permanent resident of
57 | this state on January 1 of the year in which the veteran died.

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

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

CS/HB 717

2023

76 | the first responder and his or her surviving spouse were
77 | permanent residents of this state on January 1 of the year in
78 | which the first responder died.

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

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