

By Senator Rodriguez

40-01104-23

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1 A bill to be entitled
2 An act relating to the homestead tax exemption for
3 totally and permanently disabled persons; amending s.
4 196.101, F.S.; providing eligibility for the exemption
5 to totally and permanently disabled persons with
6 intellectual disabilities; removing a condition that
7 totally and permanently disabled persons must use a
8 wheelchair for mobility or be legally blind to qualify
9 for the exemption; providing that certificates of
10 disability providing prima facie evidence of
11 eligibility may be provided by the Social Security
12 Administration; revising physician and optometrist
13 certification forms; providing that an applicant for
14 the exemption may apply before receiving necessary
15 documentation from the Social Security Administration;
16 providing an effective date.

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18 Be It Enacted by the Legislature of the State of Florida:

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20 Section 1. Subsections (2), (3), (5), (7), and (8) of
21 section 196.101, Florida Statutes, are amended to read:

22 196.101 Exemption for totally and permanently disabled
23 persons.—

24 (2) Any real estate used and owned as a homestead by a
25 paraplegic, hemiplegic, or other totally and permanently
26 disabled person~~7~~, as defined in s. 196.012(11), including a
27 totally and permanently disabled person with an intellectual
28 disability as defined in s. 393.063, who ~~may~~ must use a
29 wheelchair for mobility or who is legally blind, is exempt from

40-01104-23

2023820__

30 taxation.

31 (3) The production by any totally and permanently disabled
 32 person entitled to the exemption in subsection (1) or subsection
 33 (2) of a certificate of such disability from two licensed
 34 doctors of this state, from the Social Security Administration,
 35 or from the United States Department of Veterans Affairs or its
 36 predecessor to the property appraiser of the county wherein the
 37 property lies, is prima facie evidence of the fact that he or
 38 she is entitled to such exemption.

39 (5) The physician's certification shall read as follows:

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 41 PHYSICIAN'S CERTIFICATION OF
 42 TOTAL AND PERMANENT DISABILITY
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44 I, ...(name of physician)..., a physician licensed pursuant to
 45 chapter 458 or chapter 459, Florida Statutes, hereby certify Mr.
 46 Mrs. Miss Ms.(name of totally and
 47 permanently disabled person)..., social security number, is
 48 totally and permanently disabled as of January 1, ...(year)...,
 49 due to the following mental or physical condition(s):

- 50
- 51 Quadriplegia
- 52 Paraplegia
- 53 Hemiplegia
- 54 Other total and permanent disability that may require
- 55 ~~requiring~~ use of a wheelchair for mobility
- 56 Other total and permanent disability, including an
- 57 intellectual disability
- 58 Legal Blindness

40-01104-23

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It is my professional belief that the above-named condition(s) render Mr. Mrs. Miss Ms. totally and permanently disabled, and that the foregoing statements are true, correct, and complete to the best of my knowledge and professional belief.

Signature.....
Address (print).....
Date.....
Florida Board of Medicine or Osteopathic Medicine license number
.....
Issued on.....

NOTICE TO TAXPAYER: Each Florida resident applying for a total and permanent disability exemption must present to the county property appraiser, on or before March 1 of each year, a copy of this form or a letter from the Social Security Administration or from the United States Department of Veterans Affairs or its predecessor. Each form is to be completed by a licensed Florida physician.

NOTICE TO TAXPAYER AND PHYSICIAN: Section 196.131(2), Florida Statutes, provides that any person who shall knowingly and willfully give false information for the purpose of claiming homestead exemption shall be guilty of a misdemeanor of the first degree, punishable by a term of imprisonment not exceeding 1 year or a fine not exceeding \$5,000, or both.

(7) The optometrist's certification shall read as follows:

40-01104-23

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OPTOMETRIST'S CERTIFICATION OF
TOTAL AND PERMANENT DISABILITY

I, ...(name of optometrist)..., an optometrist licensed pursuant to chapter 463, Florida Statutes, hereby certify that Mr. Mrs. Miss Ms.(name of totally and permanently disabled person)..., social security number, is totally and permanently disabled as of January 1, ...(year)..., due to legal blindness.

It is my professional belief that the above-named condition renders Mr. Mrs. Miss Ms.(name of totally and permanently disabled person)... totally and permanently disabled and that the foregoing statements are true, correct, and complete to the best of my knowledge and professional belief.

Signature
Address (print)
Date
Florida Board of Optometry license number
Issued on

NOTICE TO TAXPAYER: Each Florida resident applying for a total and permanent disability exemption must present to the county property appraiser, on or before March 1 of each year, a copy of this form or a letter from the Social Security Administration or the United States Department of Veterans Affairs or its

40-01104-23

2023820__

117 predecessor. Each form is to be completed by a licensed Florida
118 optometrist.

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120 NOTICE TO TAXPAYER AND OPTOMETRIST: Section 196.131(2), Florida
121 Statutes, provides that any person who knowingly and willfully
122 gives false information for the purpose of claiming homestead
123 exemption commits a misdemeanor of the first degree, punishable
124 by a term of imprisonment not exceeding 1 year or a fine not
125 exceeding \$5,000, or both.

126 (8) An applicant for the exemption under this section may
127 apply for the exemption before receiving the necessary
128 documentation from the Social Security Administration or from
129 the United States Department of Veterans Affairs or its
130 predecessor. Upon receipt of the documentation, the exemption
131 shall be granted as of the date of the original application, and
132 the excess taxes paid shall be refunded. Any refund of excess
133 taxes paid shall be limited to those paid during the 4-year
134 period of limitation set forth in s. 197.182(1)(e).

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