

By the Committees on Finance and Tax; and Community Affairs; and
Senator Simon

593-03292-24

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1 A bill to be entitled
2 An act relating to tax exemptions for surviving
3 spouses of quadriplegics; amending s. 196.101, F.S.;
4 authorizing the surviving spouses of certain
5 quadriplegics to carry over a certain tax exemption in
6 certain circumstances; authorizing the Department of
7 Revenue to adopt emergency rules; providing a
8 contingent effective date.

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

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12 Section 1. Subsections (1) and (3) of section 196.101,
13 Florida Statutes, are amended to read:

14 196.101 Exemption for totally and permanently disabled
15 persons; surviving spouse carryover.—

16 (1) (a) Any real estate used and owned as a homestead by any
17 quadriplegic is exempt from taxation.

18 (b) If the quadriplegic granted an exemption under
19 paragraph (a) predeceases his or her spouse and if, upon the
20 death of the quadriplegic, the spouse holds legal or beneficial
21 title to the homestead and permanently resides thereon as
22 specified in s. 196.031, the exemption from ad valorem tax that
23 the quadriplegic received carries over to the benefit of the
24 quadriplegic's spouse until such time as he or she remarries or
25 sells or otherwise disposes of the property. If the spouse sells
26 or otherwise disposes of the property, the spouse may transfer
27 an exemption not to exceed the dollar amount granted from the
28 most recent ad valorem tax roll to his or her new residence, as
29 long as the new residence is used as his or her primary

593-03292-24

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30 residence and he or she does not remarry.

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 or from the United States Department of
35 Veterans Affairs or its predecessor to the property appraiser of
36 the county wherein the property lies, is prima facie evidence of
37 the fact that he or she is entitled to such exemption.

38 Section 2. The Department of Revenue may, and all
39 conditions are deemed met to, adopt emergency rules pursuant to
40 s. 120.54(4), Florida Statutes, to administer this act.
41 Notwithstanding any other law, emergency rules adopted pursuant
42 to this section are effective for 6 months after adoption and
43 may be renewed during the pendency of procedures to adopt
44 permanent rules addressing the subject of the emergency rules.

45 Section 3. This act shall take effect on the effective date
46 of the amendment to the State Constitution proposed by SJR 618,
47 or a similar joint resolution having substantially the same
48 specific intent and purpose, if such amendment is approved at
49 the next general election or at an earlier special election
50 specifically authorized by law for that purpose.