

FLORIDA HOUSE OF REPRESENTATIVES BILL ANALYSIS

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BILL #: [HJR 163](#)

TITLE: Ad Valorem Property Tax Exemption for the Surviving Spouse of Quadriplegics

SPONSOR(S): Tant

COMPANION BILL: [SJR 748](#) (Simon)

LINKED BILLS: [HB 165](#) Tant

RELATED BILLS: None

Committee References

[Ways & Means](#)

19 Y, 0 N



[Intergovernmental Affairs](#)

16 Y, 0 N



[State Affairs](#)

SUMMARY

Effect of the Bill:

This joint resolution proposes an amendment to Article VII, Section 6 of the Florida Constitution to allow the ad valorem tax exemption enjoyed by a quadriplegic to carry over to his or her surviving spouse if the quadriplegic person predeceases his or her spouse.

Subject to approval by 60 percent of voters during the 2026 general election, the amendment proposed in the joint resolution will take effect on January 1, 2027. The joint resolution is not subject to the governor's veto powers.

Fiscal or Economic Impact:

The Revenue Estimating Conference estimated that the joint resolution has no impact on state and local government revenues as the joint resolution is not self-executing.

[JUMP TO](#)

[SUMMARY](#)

[ANALYSIS](#)

[RELEVANT INFORMATION](#)

[BILL HISTORY](#)

ANALYSIS

EFFECT OF THE BILL:

This joint resolution amends Article VII, Section 6, of the Florida Constitution, to authorize the Legislature to allow the property tax [exemption for homestead property used and owned by a quadriplegic person](#) to carry over to his or her surviving spouse if the quadriplegic person predeceases his or her spouse.

A joint resolution proposing an amendment to the Florida Constitution must be passed by three-fifths of the membership of each house of the Legislature.

Subject to approval by 60 percent of voters during the 2026 general election, the amendment proposed in the joint resolution will take effect on January 1, 2027. The joint resolution is not subject to the Governor's veto powers.

FISCAL OR ECONOMIC IMPACT:

STATE GOVERNMENT:

The Revenue Estimating Conference estimated that the joint resolution has no impact on state government revenues.¹

¹ <http://edr.state.fl.us/Content/conferences/revenueimpact/archives/2024/pdf/page6-8.pdf>

STORAGE NAME: h0163c.IAS

DATE: 4/1/2025

LOCAL GOVERNMENT:

The Revenue Estimating Conference estimated that the joint resolution has no impact on local government revenues as the joint resolution is not self-executing.²

RELEVANT INFORMATION

SUBJECT OVERVIEW:

Property Taxes in Florida

The Florida Constitution reserves ad valorem taxation to local governments and prohibits the state from levying ad valorem taxes on real and tangible personal property.³ The ad valorem tax is an annual tax levied by counties, municipalities, school districts, and some special districts based on the value of real and tangible personal property as of January 1 of each year.⁴ The Florida Constitution requires that all property be assessed at just value for ad valorem tax purposes⁵, and it provides for specified assessment limitations, property classifications, and exemptions.⁶ After the property appraiser considers any assessment limitation or use classification affecting the just value of a property, an assessed value is produced. The assessed value is then reduced by any exemptions to produce the taxable value.⁷

Exemptions

Article VII, Section 6 of the Florida Constitution provides that every person who owns real estate with legal and equitable title, and maintains their permanent residence or the permanent residence of their dependent upon such real estate, is eligible for a \$25,000 homestead tax exemption applicable to all ad valorem tax levies including school district levies. An additional \$25,000 homestead exemption applies to homesteads that have an assessed value greater than \$50,000 and up to \$75,000, excluding school district levies.

The Florida Constitution also carves out specific ad valorem exemptions. For example, Article VII, Section 3 of the Florida Constitution provides for specific exemptions from property taxes for widows and widowers, blind persons, and persons who are totally and permanently disabled.

There are a handful of instances in the Florida Constitution where a property tax exemption granted by way of one spouse's status or condition carries over to their surviving spouse upon death. Some examples include the exemption for surviving spouses of partially or permanently disabled veterans over the age of sixty-five⁸ and the exemption for surviving spouses of a first responder who died in the line of duty.⁹

[Exemptions for Quadriplegics and Other Disabled Persons](#)

Under current law, homestead property used and owned by a quadriplegic person is totally exempt from property taxes.¹⁰ To be eligible for the exemption, the disabled person must provide proof of their disability to the property

² *Id.*

³ Art. VII, s. 1(a), Fla. Const.

⁴ Section [192.001\(12\), F.S.](#), defines "real property" as land, buildings, fixtures, and all other improvements to land. The terms "land," "real estate," "realty," and "real property" may be used interchangeably. Section [192.001\(11\)\(d\), F.S.](#), defines "tangible personal property" as all goods, chattels, and other articles of value (but does not include the vehicular items enumerated in Art. VII, s. 1(b), Fla. Const., and elsewhere defined) capable of manual possession and whose chief value is intrinsic to the article itself.

⁵ Art. VII, s. 4, Fla. Const.

⁶ Art. VII, ss. 3, 4, and 6, Fla. Const.

⁷ S. [196.031, F.S.](#)

⁸ Art. VII, s. 6(e)(2), Fla. Const.

⁹ Art. VII, s. 6(f)(2), Fla. Const.

¹⁰ S. [196.101\(1\), F.S.](#)

appraiser in the county where the homestead property is located.¹¹ Proof can be in the form of a certification from two doctors licensed in Florida or a certification from the United States Department of Veterans Affairs.¹² Currently, this property tax exemption does not carry over to the surviving spouse of the disabled person when the disabled person predeceases his or her spouse.

BILL HISTORY

COMMITTEE REFERENCE	ACTION	DATE	STAFF DIRECTOR/ POLICY CHIEF	ANALYSIS PREPARED BY
Ways & Means Committee	19 Y, 0 N	3/13/2025	Aldridge	Hallaian
Intergovernmental Affairs Subcommittee	16 Y, 0 N	4/1/2025	Darden	Jones
State Affairs Committee				

¹¹ S. [196.101\(3\), F.S.](#)

¹² S. [196.101\(3\), F.S.](#)