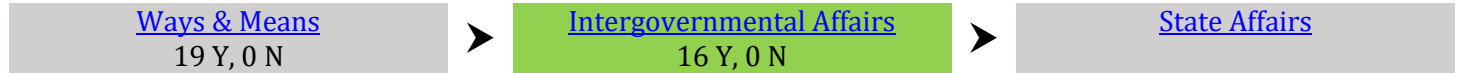


FLORIDA HOUSE OF REPRESENTATIVES BILL ANALYSIS

This bill analysis was prepared by nonpartisan committee staff and does not constitute an official statement of legislative intent.

BILL #: HB 165 TITLE: Tax Exemptions for Surviving Spouses of Quadriplegics SPONSOR(S): Tant	COMPANION BILL: CS/SB 750 (Simon) LINKED BILLS: HJR 163 Tant RELATED BILLS: None
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Committee References



SUMMARY

Effect of the Bill:

This bill implements the amendment to Article VII, Section 6 of the Florida Constitution, proposed by HJR 163, to allow the ad valorem tax exemption available to a quadriplegic to carry over to his or her surviving spouse if the quadriplegic person predeceases his or her spouse. The exemption would apply to the property until the surviving spouse remarries or disposes of the property. If the surviving spouse moves, the dollar amount of the exemption as reflected in the most recent tax roll can be transferred to the surviving spouse's new residence.

This bill takes effect on the same day that the constitutional amendment proposed by HJR 163 (2025), or a similar joint resolution, takes effect, which is January 1, 2027.

Fiscal or Economic Impact:

The Revenue Estimating Conference (REC) estimated the bill to have a zero or negative indeterminate impact on local government revenues due to the need for approval by the voters of the constitutional amendment proposed by HJR 163. If approved by the voters, and assuming current millage rates, the REC estimated the bill to have a negative recurring impact on school tax revenues of \$0.4 million and \$0.7 million on non-school tax revenues in FY 2025-26.

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ANALYSIS

EFFECT OF THE BILL:

The bill implements the amendment to Article VII, Section 6 of the Florida Constitution, proposed by HJR 163, to allow the [ad valorem tax exemption available to a quadriplegic](#) to carry over to his or her surviving spouse if the quadriplegic person predeceases his or her spouse. The exemption would apply to the property until the surviving spouse remarries or disposes of the property. (Section [1](#))

If the surviving spouse moves from the property, the dollar amount of the exemption as reflected in the most recent tax roll can be transferred to the surviving spouse's new residence. The surviving spouse can continue to enjoy the exemption at his or her new residence as long as he or she permanently resides on the property and does not remarry (Section [1](#)).

The bill takes effect on the same day that the constitutional amendment proposed by HJR 163, or a similar joint resolution, takes effect, which is January 1, 2027, if that constitutional amendment is approved by the voters (Section [3](#)).

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DATE: 4/1/2025

RULEMAKING:

The bill authorizes the Department of Revenue to adopt emergency rules to administer the act (Section [2](#)).

Lawmaking is a legislative power; however, the Legislature may delegate a portion of such power to executive branch agencies to create rules that have the force of law. To exercise this delegated power, an agency must have a grant of rulemaking authority and a law to implement.

FISCAL OR ECONOMIC IMPACT:

LOCAL GOVERNMENT:

The Revenue Estimating Conference (REC) estimated the bill to have a zero or negative indeterminate impact on local government revenues due to the need for approval by the voters of the constitutional amendment proposed by HJR 163. If approved by the voters, and assuming current millage rates, the REC estimated the bill to have a negative recurring impact on school tax revenues of \$0.4 million and \$0.7 million on non-school tax revenues in FY 2025-26.¹

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.² 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.³ The Florida Constitution requires that all property be assessed at just value for ad valorem tax purposes,⁴ and it provides for specified assessment limitations, property classifications, and exemptions.⁵ 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.⁶

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 instances in current law 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 totally and permanently disabled first responders⁷ and the exemption for surviving spouses of

¹ https://edr.state.fl.us/Content/conferences/revenueimpact/archives/2025/_pdf/page9-11.pdf

² Art. VII, s. 1(a), Fla. Const.

³ S. [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. S. [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.

⁴ Art. VII, s. 4, Fla. Const.

⁵ Art. VII, ss. 3, 4, and 6, Fla. Const.

⁶ S. [196.031, F.S.](#)

⁷ S. [196.102\(8\), F.S.](#)

partially or totally disabled veterans over age sixty-five.⁸ In these examples and in other instances in law, the surviving spouse can enjoy the exemption as long as he or she continues to reside on the property and he or she does not remarry. The surviving spouse can also transfer the value of the exemption to a different residence if they move.

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

Under current law, homestead property used and owned by quadriplegic person is totally exempt from property taxes.⁹ Paraplegic, hemiplegic, and other disabled persons¹⁰ with a certain gross household income can also receive a total exemption.¹¹ To be eligible for the exemption, the disabled person must provide proof of their disability to the property appraiser in the county where the homestead property is located.¹² 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.¹³ 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 State Affairs Committee	16 Y, 0 N	4/1/2025	Darden	Jones

⁸ S. [196.082\(3\), F.S.](#)

⁹ S. [196.101\(1\), F.S.](#)

¹⁰ Other disabled persons include, a person who must use a wheelchair for mobility or a person who is legally blind. S. [196.101\(2\), F.S.](#)

¹¹ S. [196.101\(2\), F.S.](#)

¹² S. [196.101\(3\), F.S.](#)

¹³ S. [196.101\(3\), F.S.](#)