

1 A bill to be entitled
 2 An act relating to ad valorem taxation; amending s.
 3 196.011, F.S.; authorizing a taxpayer to rescind a
 4 homestead exemption application; providing
 5 requirements for rescinding such application;
 6 requiring the property appraiser to adjust the tax
 7 roll; authorizing the Department of Revenue to adopt
 8 emergency rules; providing applicability; amending s.
 9 196.196, F.S.; revising conditions under which
 10 property is entitled to a certain exemption; defining
 11 the term "religious activities;" providing an
 12 effective date.

13
 14 Be It Enacted by the Legislature of the State of Florida:

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 16 **Section 1. Subsection (14) is added to section 196.011,**
 17 **Florida Statutes, to read:**

18 196.011 Annual application required for exemption.—
 19 (14) (a) A taxpayer having filed an application for a
 20 homestead exemption on a property under s. 196.031 by March 1
 21 may elect to rescind his or her filed application by notifying
 22 the property appraiser. A taxpayer making such election must
 23 notify the property appraiser on a form provided by the
 24 department of such election between August 1 and September 15 of
 25 the same taxable year for which the taxpayer filed an

26 application for a homestead exemption. To qualify to make the
27 election, all of the following conditions must be met:

28 1. The taxpayer owned the property when the property was
29 assessed on January 1 of the previous year.

30 2. The property was assessed under s. 193.1554 or s.
31 193.1555 on January 1 of the previous year.

32 3. The taxpayer has had continuous ownership of the
33 property from the time of assessment on January 1 of the
34 previous year until the time the taxpayer filed an application
35 for a homestead exemption on the property.

36 (b) If a taxpayer elects to rescind his or her filed
37 application for a homestead exemption under this subsection, the
38 property appraiser shall adjust the tax roll before
39 certification to the tax collector pursuant to s. 197.322 to
40 reflect the effect of such rescindment.

41 **Section 2.** (1) The Department of Revenue may, and all
42 conditions are deemed met, to adopt emergency rules pursuant to
43 s. 120.54(4), Florida Statutes, to administer Section 1 of this
44 act.

45 (2) Notwithstanding any other provision of law, emergency
46 rules adopted under this section are effective for 6 months
47 after adoption and may be renewed during the pendency of
48 procedures to adopt permanent rules.

49 **Section 3.** The amendments made by this act to s. 196.011,
50 Florida Statutes, first apply to the 2026 tax roll.

51 **Section 4. Subsections (3) and (6) of section 196.196,**
 52 **Florida Statutes, are amended to read:**

53 196.196 Determining whether property is entitled to
 54 charitable, religious, scientific, or literary exemption.—

55 (3) Property owned by an exempt organization is used for
 56 an exempt ~~a religious~~ purpose if the organization ~~institution~~
 57 has taken affirmative steps to prepare the property for the
 58 utilization of the property for charitable, religious,
 59 scientific, or literary activities ~~use as a house of public~~
 60 ~~worship~~. The term "affirmative steps" means environmental or
 61 land use permitting activities, creation of architectural plans
 62 or schematic drawings, land clearing or site preparation,
 63 construction or renovation activities, or other similar
 64 activities that demonstrate a commitment of the property to the
 65 utilization of the property for charitable, religious,
 66 scientific, or literary activities ~~a religious use as a house of~~
 67 ~~public worship~~.

68 (a) For purposes of this subsection ~~section~~, the term
 69 "religious activities" means the use of the property as a house
 70 of public worship. The term "public worship" means religious
 71 worship services and those other activities that are incidental
 72 to religious worship services, such as educational activities,
 73 parking, recreation, partaking of meals, and fellowship.

74 (b) Property that is used as a parsonage, burial grounds,
 75 or a tomb and is owned by an exempt organization that owns a

76 | house of public worship is used for a religious purpose.

77 | ~~(6) Property that is used as a parsonage, burial grounds,~~
78 | ~~or a tomb and is owned by an exempt organization that owns a~~
79 | ~~house of public worship is used for a religious purpose.~~

80 | **Section 5.** This act shall take effect July 1, 2025.