

HB 1131

2026

A bill to be entitled
An act relating to an ad valorem tax exemption for
nonprofit homes for the aged; amending s. 196.1975,
F.S.; revising an eligibility requirement for Florida
limited partnerships applying for ad valorem tax
exemptions for nonprofit homes for the aged; providing
applicability; providing an effective date.

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

Section 1. Subsection (1) of section 196.1975, Florida Statutes, is amended to read:

196.1975 Exemption for property used by nonprofit homes for the aged.—Nonprofit homes for the aged are exempt to the extent that they meet the following criteria:

(1) The applicant must be a corporation not for profit under pursuant to chapter 617 or a Florida limited partnership, the sole general partner of which is either a corporation not for profit under pursuant to chapter 617 or is wholly owned by a corporation not for profit under chapter 617 and not licensed under chapter 429, and the corporation not for profit must have been exempt as of January 1 of the year for which exemption from ad valorem property taxes is requested from federal income taxation by having qualified as an exempt charitable organization under the provisions of s. 501(c) (3) of the

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2026

26 Internal Revenue Code of 1954 or ~~or~~ the corresponding section of
27 a subsequently enacted federal revenue act.

28 **Section 2.** The amendments made by this act to s.

29 196.1975(1), Florida Statutes, first apply to the 2027 ad
30 valorem tax roll.

31 **Section 3.** This act shall take effect January 1, 2027.