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LEGISLATIVE ACTION

Senate

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House

The Committee on Finance and Tax (Polsky) recommended the following:

Senate Amendment (with directory and title amendments)

Delete lines 25 - 71

and insert:

sells the property, the spouse may transfer an exemption not to exceed 120 percent of the amount granted from the most recent ad valorem tax roll to his or her new residence, as long as it is used as his or her primary residence and he or she does not remarry.

(4) Any real estate that is owned and used as a homestead



823142

by the surviving spouse of a veteran who died from service-connected causes while on active duty as a member of the United States Armed Forces and for whom a letter from the United States Government or United States Department of Veterans Affairs or its predecessor has been issued certifying that the veteran who died from service-connected causes while on active duty is exempt from taxation.

(b) The tax exemption carries over to the benefit of the veteran's surviving spouse as long as the spouse holds the legal or beneficial title to the homestead, permanently resides thereon as specified in s. 196.031, and does not remarry. If the surviving spouse sells the property, the spouse may transfer an exemption not to exceed 120 percent of the amount granted under the most recent ad valorem tax roll to his or her new residence as long as it is used as his or her primary residence and he or she does not remarry.

(6) Any real estate that is owned and used as a homestead by the surviving spouse of a first responder who died in the line of duty while employed by the United States Government, the state, or any political subdivision of the state, including authorities and special districts, and for whom a letter from the United States Government, the state, or appropriate political subdivision of the state, or other authority or special district, has been issued which legally recognizes and certifies that the first responder died in the line of duty while employed as a first responder is exempt from taxation.

(b) The tax exemption applies as long as the surviving spouse holds the legal or beneficial title to the homestead, permanently resides thereon as specified in s. 196.031, and does



823142

not remarry. If the surviving spouse sells the property, the spouse may transfer an exemption not to exceed 120 percent of the amount granted under the most recent ad valorem tax roll to his or her

===== D I R E C T O R Y C L A U S E A M E N D M E N T =====

And the directory clause is amended as follows:

Delete line 12

and insert:

and paragraph (b) of subsection (6) of section

===== T I T L E A M E N D M E N T =====

And the title is amended as follows:

Delete lines 3 - 7

and insert:

disabled veterans; amending s. 196.081, F.S.; revising a limitation on the amount of a tax exemption that a surviving spouse may transfer to a new residence; providing an effective date.