



734878

LEGISLATIVE ACTION

| Senate | . | House |
|------------|---|-------|
| Comm: RCS | . | |
| 03/03/2026 | . | |
| | . | |
| | . | |
| | . | |

The Committee on Appropriations (Gaetz) recommended the following:

Senate Amendment to Amendment (782234)

Delete lines 255 - 266
and insert:
granted on property deemed abandoned under s. 193.155(3)(a)6.,
the taxpayer may not be assessed a penalty or interest. Back
taxes shall apply only as follows:

1. If the person who received the homestead exemption as a
result of a clerical mistake or omission or on property deemed
abandoned under s. 193.155(3)(a)6. voluntarily discloses to the



734878

11 property appraiser that he or she was not entitled to the
12 homestead exemption before the property appraiser notifies the
13 owner of the mistake or omission, no back taxes shall be due.

14 2. If the person who received the homestead exemption as a
15 result of a clerical mistake or omission or on property deemed
16 abandoned under s. 193.155(3)(a)6. does not voluntarily