

1                   A bill to be entitled  
2           An act relating to homestead tax exemptions; amending  
3           s. 196.081, F.S.; deleting a provision that authorizes  
4           the surviving spouse of a veteran to receive an ad  
5           valorem taxation exemption only if the veteran had  
6           been a permanent resident of Florida; amending s.  
7           196.102, F.S.; deleting a provision that places some  
8           restrictions on the ability of first responders to  
9           receive an ad valorem tax exemption; providing an  
10          effective date.

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

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14          Section 1. Subsections (1) and (4) of section 196.081,  
15   Florida Statutes, are amended to read:

16          196.081 Exemption for certain permanently and totally  
17   disabled veterans and for surviving spouses of veterans;  
18   exemption for surviving spouses of first responders who die in  
19   the line of duty.—

20          (1) Any real estate that is owned and used as a homestead  
21   by a veteran who was honorably discharged with a service-  
22   connected total and permanent disability and for whom a letter  
23   from the United States Government or United States Department of  
24   Veterans Affairs or its predecessor has been issued certifying  
25   that the veteran is totally and permanently disabled is exempt

26 | from taxation, if the veteran is a permanent resident of this  
27 | state on January 1 of the tax year for which exemption is being  
28 | claimed ~~or was a permanent resident of this state on January 1~~  
29 | ~~of the year the veteran died.~~

30 |       (4) Any real estate that is owned and used as a homestead  
31 | by the surviving spouse of a veteran who died from service-  
32 | connected causes while on active duty as a member of the United  
33 | States Armed Forces and for whom a letter from the United States  
34 | Government or United States Department of Veterans Affairs or  
35 | its predecessor has been issued certifying that the veteran who  
36 | died from service-connected causes while on active duty is  
37 | exempt from taxation ~~if the veteran was a permanent resident of~~  
38 | ~~this state on January 1 of the year in which the veteran died.~~

39 |       (a) The production of the letter by the surviving spouse  
40 | which attests to the veteran's death while on active duty is  
41 | prima facie evidence that the surviving spouse is entitled to  
42 | the exemption.

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

51 Section 2. Subsection (2) of section 196.102, Florida  
52 Statutes, is amended to read:

53 196.102 Exemption for certain totally and permanently  
54 disabled first responders; surviving spouse carryover.—

55 (2) Any real estate that is owned and used as a homestead  
56 by a person who has a total and permanent disability as a result  
57 of an injury or injuries sustained in the line of duty while  
58 serving as a first responder ~~in this state or during an~~  
59 ~~operation in another state or country authorized by this state~~  
60 ~~or a political subdivision of this state~~ is exempt from taxation  
61 if the first responder is a permanent resident of this state on  
62 January 1 of the year for which the exemption is being claimed.

63 Section 3. This act shall take effect July 1, 2019.