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LEGISLATIVE ACTION

Senate	.	House
Comm: RS	.	
01/21/2016	.	
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	.	

The Committee on Military and Veterans Affairs, Space, and Domestic Security (Evers) recommended the following:

Senate Amendment (with title amendment)

Delete everything after the enacting clause and insert:

Section 1. Subsection (4) of section 196.081, Florida Statutes, is amended, present subsections (5) and (6) of that section are renumbered as subsections (6) and (7), respectively, and a new subsection (5) is added to that section, to read:

196.081 Exemption for certain totally and permanently ~~and~~ ~~totally~~ disabled veterans and for surviving spouses of veterans;



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11 exemption for surviving spouses of first responders who die in
12 the line of duty.—

13 (4) Any real estate that is owned and used as a homestead
14 by the surviving spouse of a veteran who died from service-
15 connected causes while on active duty as a member of the United
16 States Armed Forces and for whom a letter from the United States
17 Government or United States Department of Veterans Affairs or
18 its predecessor has been issued certifying that the veteran who
19 died from service-connected causes while on active duty is
20 exempt from taxation ~~if the veteran was a permanent resident of~~
21 ~~this state on January 1 of the year in which the veteran died.~~

22 (a) The production of the letter by the surviving spouse
23 which attests to the veteran's death while on active duty is
24 prima facie evidence that the surviving spouse is entitled to
25 the exemption.

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

34 (5) (a) The unremarried surviving spouse of a veteran who
35 was honorably discharged with a service-connected total and
36 permanent disability is entitled to the same exemption that
37 would otherwise be granted to a surviving spouse as described in
38 subsections (1)-(3) if the veteran, at the time of his or her
39 death, owned property in another state which he or she used in a



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40 manner that would have qualified for homestead exemption under
41 s. 196.031 if the property was located in this state on January
42 1 of the year the veteran died. To qualify for the exemption
43 under this subsection, the unremarried surviving spouse,
44 subsequent to the death of the veteran, must hold the legal or
45 beneficial title to homestead property in this state and
46 permanently reside thereon as specified in s. 196.031 as of
47 January 1 of the tax year for which the exemption is being
48 claimed.

49 (b) The surviving spouse must provide documentation as set
50 forth in subsection (2) to the property appraiser in the county
51 in which the property is located.

52 (c) The tax exemption provided by this subsection:

53 1. Is available until the surviving spouse remarries.

54 2. May be transferred to a new residence in an amount not
55 to exceed the amount granted from the most recent ad valorem tax
56 roll as long as it is used as the surviving spouse's primary
57 residence and he or she does not remarry.

58 Section 2. This act shall take effect January 1, 2017.

59
60 ===== T I T L E A M E N D M E N T =====

61 And the title is amended as follows:

62 Delete everything before the enacting clause
63 and insert:

64 A bill to be entitled
65 An act relating to homestead property tax exemptions;
66 amending s. 196.081, F.S.; revising a homestead tax
67 exemption for the surviving spouses of certain
68 veterans who died from service-connected causes while



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69 on active duty, to remove a specified condition of
70 permanent residency; providing a homestead tax
71 exemption to the unremarried surviving spouses of
72 certain disabled veterans who owned property in
73 another state and used such property in a manner that
74 would have qualified for homestead exemption in this
75 state, and specifying requirements for and conditions
76 of the exemption; providing an effective date.