

By the Committee on Military and Veterans Affairs, Space, and Domestic Security; and Senator Brandes

583-02289-16

2016804cl

1 A bill to be entitled
2 An act relating to homestead property tax exemptions;
3 amending s. 196.081, F.S.; revising a homestead tax
4 exemption for the surviving spouses of certain
5 veterans who died from service-connected causes while
6 on active duty, to remove a specified condition of
7 permanent residency; providing a homestead tax
8 exemption to the unremarried surviving spouses of
9 certain disabled veterans if the veteran or spouse
10 owned property in another state and used such property
11 in a manner that would have qualified for homestead
12 exemption in this state as of a specified date, and
13 specifying requirements for and conditions of the
14 exemption; providing an effective date.

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

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

22 196.081 Exemption for certain totally and permanently ~~and~~
23 totally disabled veterans and for surviving spouses of veterans;
24 exemption for surviving spouses of first responders who die in
25 the line of duty.—

26 (4) Any real estate that is owned and used as a homestead
27 by the surviving spouse of a veteran who died from service-
28 connected causes while on active duty as a member of the United
29 States Armed Forces and for whom a letter from the United States
30 Government or United States Department of Veterans Affairs or
31 its predecessor has been issued certifying that the veteran who

583-02289-16

2016804c1

32 died from service-connected causes while on active duty is
33 exempt from taxation ~~if the veteran was a permanent resident of~~
34 ~~this state on January 1 of the year in which the veteran died.~~

35 (a) The production of the letter by the surviving spouse
36 which attests to the veteran's death while on active duty is
37 *prima facie* evidence that the surviving spouse is entitled to
38 the exemption.

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

47 (5) (a) The unremarried surviving spouse of a veteran who
48 was honorably discharged with a service-connected total and
49 permanent disability is entitled to the same exemption that
50 would otherwise be granted to a surviving spouse as described in
51 subsections (1)-(3) if, at the time of the veteran's death, the
52 veteran or the veteran's surviving spouse owned property in
53 another state which the veteran used in a manner that would have
54 qualified for homestead exemption under s. 196.031 if the
55 property was located in this state on January 1 of the year the
56 veteran died. To qualify for the exemption under this
57 subsection, the unremarried surviving spouse, subsequent to the
58 death of the veteran, must hold the legal or beneficial title to
59 homestead property in this state and permanently reside thereon
60 as specified in s. 196.031 as of January 1 of the tax year for

583-02289-16

2016804c1

61 which the exemption is being claimed.

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

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

66 1. Is available until the surviving spouse remarries.

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

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