

THE FLORIDA SENATE
2022 SUMMARY OF LEGISLATION PASSED
Committee on Community Affairs

CS/CS/HB 1563 — Homestead Property Tax Exemptions for Classroom Teachers, Law Enforcement Officers, Firefighters, Emergency Medical Technicians, Paramedics, Child Welfare Professionals, and Servicemembers

by State Affairs Committee; Ways and Means Committee; Rep. Tomkow and others (CS/SB 1748 by Finance and Tax Committee and Senator Brodeur)

The bill is linked to CS/CS/HJR 1, which proposes an amendment to the Florida Constitution to authorize the Legislature to provide a new homestead tax exemption for classroom teachers, law enforcement officers, firefighters, emergency medical technicians, paramedics, child welfare professionals, and active duty members of the United States Armed Forces, or members of the Florida National Guard.

The bill provides that any of the defined people who hold legal or beneficial title in equity to real property in this state and makes such property their or their dependent's permanent residence is entitled to an exemption of up to \$50,000 on the property's value between \$100,000 and \$150,000, for all levies other than school district levies.

The bill directs the Legislature to appropriate money to fiscally constrained counties to offset reductions in ad valorem tax revenue resulting from the homestead exemption. Distributions to fiscally constrained counties will be made beginning in Fiscal Year 2023-2024.

If approved by the electors in the next general election in November 2022, the proposed amendment (CS/CS/HJR 1) and CS/CS/HB 1563 will take effect on January 1, 2023.

Vote: Senate 37-1; House 115-0