Amendment No.1

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COMMITTEE/SUBCOMMI	TTTEE ACTION
ADOPTED	(Y/N)
ADOPTED AS AMENDED	(Y/N)
ADOPTED W/O OBJECTION	(Y/N)
FAILED TO ADOPT	(Y/N)
WITHDRAWN	(Y/N)
OTHER	

Committee/Subcommittee hearing bill: Ways & Means Committee Representative Buchanan offered the following:

Amendment (with title amendment)

Remove everything after the enacting clause and insert: Section 1. Subsection (5) of section 196.031, Florida Statutes, is amended to read:

196.031 Exemption of homesteads.-

(5) (a) A person or family unit who is receiving or claiming the benefit of an ad valorem tax exemption or a tax credit in another state where permanent residency is required as a basis for the granting of that ad valorem tax exemption or tax credit is not entitled to the homestead exemption provided by this section, unless the person or family unit receiving the tax exemption or tax credit in another state demonstrates to the satisfaction of the property appraiser that the person or family

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17	unit did not apply for the exemption or credit and that the
18	person or family unit has relinquished the exemption or credit
19	in the other state.
20	(b) This subsection does not apply to a person who has the
21	legal or equitable title to real estate in Florida and maintains
22	thereon the permanent residence of another legally or naturally
23	dependent upon the owner.
24	Section 2. Subsection (2) of section 196.121, Florida
25	Statutes, is amended to read:
26	196.121 Homestead exemptions; forms.—
27	(2) The forms shall require the taxpayer to furnish
28	certain information to the property appraiser for the purpose of
29	determining that the taxpayer is a permanent resident as defined
30	in s. 196.012(16). Such information may include, but need not be
31	limited to, the factors enumerated in s. 196.015 <u>and any ad</u>
32	valorem tax exemption or tax credit in another state where
33	permanent residency is required as a basis for the granting of
34	the ad valorem tax exemption or tax credit described in s.
35	<u>196.031(5)</u> .
36	Section 3. The amendments to ss. 196.031 and 196.121,

Section 3. The amendments to ss. 196.031 and 196.121,

Florida Statutes, made by this act apply to tax years beginning
on or after January 1, 2020.

Section 4. This act shall take effect July 1, 2019.

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40 41 Amendment No.1

TITLE AMENDMENT

Remove everything before the enacting clause and insert: An act relating to homestead exemptions; amending s. 196.031, F.S.; providing that a person or family unit receiving or claiming the benefit of certain ad valorem tax exemptions or tax credits in another state is entitled to the homestead exemption in this state if the person or family unit demonstrates certain conditions to the property appraiser; amending s. 196.121, F.S.; providing that homestead exemption forms prescribed by the Department of Revenue may include taxpayer information relating to such ad valorem tax exemptions or tax credits in another state; providing applicability; providing an effective date.

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