

Amendment No.1

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 and any ad
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.
35 196.031(5).

36 Section 3. The amendments to ss. 196.031 and 196.121,
37 Florida Statutes, made by this act apply to tax years beginning
38 on or after January 1, 2020.

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

40 -----
41 -----

Amendment No.1

T I T L E A M E N D M E N T

42
43 Remove everything before the enacting clause and insert:
44 An act relating to homestead exemptions; amending s.
45 196.031, F.S.; providing that a person or family unit
46 receiving or claiming the benefit of certain ad
47 valorem tax exemptions or tax credits in another state
48 is entitled to the homestead exemption in this state
49 if the person or family unit demonstrates certain
50 conditions to the property appraiser; amending s.
51 196.121, F.S.; providing that homestead exemption
52 forms prescribed by the Department of Revenue may
53 include taxpayer information relating to such ad
54 valorem tax exemptions or tax credits in another
55 state; providing applicability; providing an effective
56 date.
57