

1 A bill to be entitled
 2 An act relating to homestead exemptions; amending s.
 3 196.031, F.S.; specifying that a person or household
 4 claiming a certain ad valorem tax exemption or credit
 5 in another state is disqualified from a certain
 6 homestead exemption; amending s. 196.121, F.S.;
 7 revising the information that a property appraiser may
 8 require in determining whether to grant a homestead
 9 exemption; providing applicability; providing an
 10 effective date.

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

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 14 Section 1. Subsection (5) of section 196.031, Florida
 15 Statutes, is amended to read:

16 196.031 Exemption of homesteads.—

17 (5) A person or household that ~~who is receiving or~~
 18 claiming the benefit of an ad valorem tax exemption or a tax
 19 credit in another state where permanent residency is required as
 20 a basis for the granting of that ad valorem tax exemption or tax
 21 credit is not entitled to the homestead exemption provided by
 22 this section. This subsection does not apply to a person who has
 23 the legal or equitable title to real estate in Florida and
 24 maintains thereon the permanent residence of another legally or
 25 naturally dependent upon the owner.

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26 Section 2. Subsection (2) of section 196.121, Florida
27 Statutes, is amended to read:

28 196.121 Homestead exemptions; forms.—

29 (2) The forms shall require the taxpayer to furnish
30 certain information to the property appraiser for the purpose of
31 determining that the taxpayer is a permanent resident as defined
32 in s. 196.012(16). Such information may include, but need not be
33 limited to, the factors enumerated in s. 196.015 and any ad
34 valorem tax exemption or tax credit in another state where
35 permanent residency is required as a basis for the granting of
36 that ad valorem tax exemption or tax credit described in s.
37 196.031(5).

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

41 Section 4. This act shall take effect upon becoming a law.