

1                                   A bill to be entitled  
 2           An act relating to homestead exemptions; amending s.  
 3           196.031, F.S.; providing that a person or family unit  
 4           receiving or claiming the benefit of certain ad  
 5           valorem tax exemptions or tax credits in another state  
 6           is entitled to the homestead exemption in this state  
 7           if the person or family unit demonstrates to the  
 8           property appraiser that certain conditions have been  
 9           met; amending s. 196.121, F.S.; providing that  
 10          homestead exemption forms prescribed by the Department  
 11          of Revenue may include taxpayer information relating  
 12          to such ad valorem tax exemptions or tax credits in  
 13          another state; providing applicability; providing an  
 14          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 (5) of section 196.031, Florida  
 19 Statutes, is amended to read:

20           196.031 Exemption of homesteads.—

21           (5) (a) A person or family unit who is receiving or  
 22 claiming the benefit of an ad valorem tax exemption or a tax  
 23 credit in another state where permanent residency is required as  
 24 a basis for the granting of that ad valorem tax exemption or tax  
 25 credit is not entitled to the homestead exemption provided by

26 | this section, unless the person or family unit receiving the ad  
 27 | valorem tax exemption or tax credit in another state  
 28 | demonstrates to the satisfaction of the property appraiser that  
 29 | the person or family unit did not apply for the exemption or  
 30 | credit and that the person or family unit has relinquished the  
 31 | exemption or credit in the other state.

32 |       **(b)** This subsection does not apply to a person who has the  
 33 | legal or equitable title to real estate in Florida and maintains  
 34 | thereon the permanent residence of another legally or naturally  
 35 | dependent upon the owner.

36 |       Section 2. Subsection (2) of section 196.121, Florida  
 37 | Statutes, is amended to read:

38 |       196.121 Homestead exemptions; forms.—

39 |       (2) The forms shall require the taxpayer to furnish  
 40 | certain information to the property appraiser for the purpose of  
 41 | determining that the taxpayer is a permanent resident as defined  
 42 | in s. 196.012(16). Such information may include, but need not be  
 43 | limited to, the factors enumerated in s. 196.015 and any ad  
 44 | valorem tax exemption or tax credit in another state where  
 45 | permanent residency is required as a basis for the granting of  
 46 | the ad valorem tax exemption or tax credit described in s.  
 47 | 196.031(5).

48 |       Section 3. The amendments to ss. 196.031 and 196.121,  
 49 | Florida Statutes, made by this act apply to tax years beginning  
 50 | on or after January 1, 2020.

CS/CS/HB 1151

2019

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