

1 A bill to be entitled
 2 An act relating to transfer of tax exemption for
 3 veterans; amending s. 196.011, F.S.; conforming a
 4 provision to changes made by the act; amending s.
 5 196.081, F.S.; authorizing certain veterans who
 6 acquire a new homestead after the deadlines for
 7 receiving the tax exemption for a current year have
 8 passed to receive the exemption under specified
 9 circumstances; providing an effective date.

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

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 13 Section 1. Paragraph (a) of subsection (1) of section
 14 196.011, Florida Statutes, is amended to read:

15 196.011 Annual application required for exemption.—

16 (1) (a) Except as provided in s. 196.081(1)(b), every
 17 person or organization who, on January 1, has the legal title to
 18 real or personal property, except inventory, which is entitled
 19 by law to exemption from taxation as a result of its ownership
 20 and use shall, on or before March 1 of each year, file an
 21 application for exemption with the county property appraiser,
 22 listing and describing the property for which exemption is
 23 claimed and certifying its ownership and use. The Department of
 24 Revenue shall prescribe the forms upon which the application is
 25 made. Failure to make application, when required, on or before

26 | March 1 of any year shall constitute a waiver of the exemption
27 | privilege for that year, except as provided in subsection (7) or
28 | subsection (8).

29 | Section 2. Subsection (1) of section 196.081, Florida
30 | Statutes, is amended to read:

31 | 196.081 Exemption for certain permanently and totally
32 | disabled veterans and for surviving spouses of veterans;
33 | exemption for surviving spouses of first responders who die in
34 | the line of duty.—

35 | (1) (a) Any real estate that is owned and used as a
36 | homestead by a veteran who was honorably discharged with a
37 | service-connected total and permanent disability and for whom a
38 | letter from the United States Government or United States
39 | Department of Veterans Affairs or its predecessor has been
40 | issued certifying that the veteran is totally and permanently
41 | disabled is exempt from taxation, if the veteran is a permanent
42 | resident of this state on January 1 of the tax year for which
43 | exemption is being claimed or was a permanent resident of this
44 | state on January 1 of the year the veteran died.

45 | (b) The exemption under paragraph (a) may be applied to a
46 | current tax year if the real estate owned and used as a
47 | homestead is acquired by the veteran after January 1 of the
48 | current tax year and the veteran received the exemption on
49 | another property in the immediately prior tax year.
50 | Notwithstanding the exemption filing requirements of s. 196.011,

51 to receive the exemption under this paragraph, the veteran must
52 file with the property appraiser, on or before the 25th day
53 following the date the property appraiser mails the assessment
54 notice under s. 200.069, an application that lists and describes
55 both the previous homestead and the new property and certifies
56 under oath that the veteran meets all of the following
57 requirements:

58 1. Is otherwise qualified to receive the exemption under
59 paragraph (a).

60 2. Holds legal title to the new property.

61 3. Intends to use or uses the new property as his or her
62 homestead.

63 Section 3. This act shall take effect July 1, 2020.