

ENROLLED

CS/CS/HB 597

2021 Legislature

1
2 An act relating to homestead exemption for seniors 65
3 and older; amending s. 196.075, F.S.; revising
4 provisions to require certain taxpayers to submit a
5 claim for homestead exemption only one time if certain
6 conditions are met; deleting a provision related to
7 the submission of supporting documentation for an
8 exemption renewal; requiring the property appraiser to
9 provide specified information related to income
10 limitations on an annual basis; providing an effective
11 date.

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

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15 Section 1. Paragraph (d) of subsection (4) and subsection
16 (5) of section 196.075, Florida Statutes, are amended to read:

17 196.075 Additional homestead exemption for persons 65 and
18 older.—

19 (4) An ordinance granting an additional homestead
20 exemption as authorized by this section must meet the following
21 requirements:

22 (d) It must require that a taxpayer claiming the exemption
23 for the first time ~~annually~~ submit to the property appraiser,
24 not later than March 1, a sworn statement of household income on
25 a form prescribed by the Department of Revenue.

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26 (5) The department must require by rule that the filing of
27 the statement be supported by copies of any federal income tax
28 returns for the prior year, any wage and earnings statements (W-
29 2 forms), any request for an extension of time to file returns,
30 and any other documents it finds necessary, for each member of
31 the household, to be submitted for inspection by the property
32 appraiser. The taxpayer's sworn statement shall attest to the
33 accuracy of the documents and grant permission to allow review
34 of the documents if requested by the property appraiser.
35 ~~Submission of supporting documentation is not required for the~~
36 ~~renewal of an exemption under this section unless the property~~
37 ~~appraiser requests such documentation.~~ Once the documents have
38 been inspected by the property appraiser, they shall be returned
39 to the taxpayer or otherwise destroyed. Annually, the property
40 appraiser shall notify each taxpayer of the adjusted income
41 limitation set forth in subsection (3). The taxpayer must notify
42 the property appraiser by May 1 if his or her household income
43 exceeds the most recent adjusted income limitation. The property
44 appraiser may conduct ~~is authorized to generate~~ random audits of
45 the taxpayers' sworn statements to ensure the accuracy of the
46 household income reported. If ~~se~~ selected for audit, a taxpayer
47 shall execute Internal Revenue Service Form 8821 or 4506, which
48 authorizes the Internal Revenue Service to release tax
49 information to the property appraiser's office. All reviews
50 conducted in accordance with this section shall be completed on

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51 | or before June 1. The property appraiser may not grant ~~or renew~~
52 | the exemption if the required documentation requested is not
53 | provided.

54 | Section 2. This act shall take effect July 1, 2021.