



LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
02/12/2026	.	
	.	
	.	
	.	

The Committee on Finance and Tax (Polsky) recommended the following:

1 **Senate Amendment (with directory and title amendments)**

2
3 Delete lines 25 - 71
4 and insert:
5 sells the property, the spouse may transfer an exemption not to
6 exceed 120 percent of the amount granted from the most recent ad
7 valorem tax roll to his or her new residence, as long as it is
8 used as his or her primary residence and he or she does not
9 remarry.

10 (4) Any real estate that is owned and used as a homestead



823142

11 by the surviving spouse of a veteran who died from service-
12 connected causes while on active duty as a member of the United
13 States Armed Forces and for whom a letter from the United States
14 Government or United States Department of Veterans Affairs or
15 its predecessor has been issued certifying that the veteran who
16 died from service-connected causes while on active duty is
17 exempt from taxation.

18 (b) The tax exemption carries over to the benefit of the
19 veteran's surviving spouse as long as the spouse holds the legal
20 or beneficial title to the homestead, permanently resides
21 thereon as specified in s. 196.031, and does not remarry. If the
22 surviving spouse sells the property, the spouse may transfer an
23 exemption not to exceed 120 percent of the amount granted under
24 the most recent ad valorem tax roll to his or her new residence
25 as long as it is used as his or her primary residence and he or
26 she does not remarry.

27 (6) Any real estate that is owned and used as a homestead
28 by the surviving spouse of a first responder who died in the
29 line of duty while employed by the United States Government, the
30 state, or any political subdivision of the state, including
31 authorities and special districts, and for whom a letter from
32 the United States Government, the state, or appropriate
33 political subdivision of the state, or other authority or
34 special district, has been issued which legally recognizes and
35 certifies that the first responder died in the line of duty
36 while employed as a first responder is exempt from taxation.

37 (b) The tax exemption applies as long as the surviving
38 spouse holds the legal or beneficial title to the homestead,
39 permanently resides thereon as specified in s. 196.031, and does



823142

40 not remarry. If the surviving spouse sells the property, the
41 spouse may transfer an exemption not to exceed 120 percent of
42 the amount granted under the most recent ad valorem tax roll to
43 his or her

44

45 ===== D I R E C T O R Y C L A U S E A M E N D M E N T =====

46 And the directory clause is amended as follows:

47 Delete line 12

48 and insert:

49 and paragraph (b) of subsection (6) of section

50

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

52 And the title is amended as follows:

53 Delete lines 3 - 7

54 and insert:

55 disabled veterans; amending s. 196.081, F.S.; revising
56 a limitation on the amount of a tax exemption that a
57 surviving spouse may transfer to a new residence;
58 providing an effective date.