

PCS for HB 813

ORIGINAL

YEAR

1 A bill to be entitled
 2 An act relating to a homestead property tax discount
 3 for disabled veterans; amending s. 196.082, F.S.;
 4 providing for the transfer of a certain discount on ad
 5 valorem taxes on homestead property to the surviving
 6 spouse of a specified disabled veteran under certain
 7 circumstances; providing for the transfer of the
 8 discount by the surviving spouse to a new residence
 9 under certain circumstances; providing a contingent
 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. Present subsections (3), (4), (5), and (6) of
 15 section 196.082, Florida Statutes, are renumbered as subsections
 16 (4), (5), (6), and (7), respectively, and a new subsection (3)
 17 is added to that section, to read:

18 196.082 Discounts for disabled veterans.—

19 (3) If a veteran who is receiving the discount under this
 20 section predeceases his or her spouse and if, upon the death of
 21 the veteran, the surviving spouse holds the legal or beneficial
 22 title to the homestead and permanently resides thereon as
 23 specified in s. 196.031, the discount carries over to the
 24 benefit of the surviving spouse until he or she remarries or
 25 sells or otherwise disposes of the property. If the surviving
 26 spouse sells the property, a discount not to exceed the dollar

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27 amount granted from the most recent ad valorem tax roll may be
28 transferred to his or her new residence if the residence is used
29 as his or her permanent residence and he or she does not
30 remarry.

31 Section 2. This act shall take effect on the same date
32 that HJR 811, or a similar joint resolution, is approved by the
33 electors at the general election to be held in November 2016 or
34 at an earlier special election specifically authorized by law
35 for that purpose.