

## CHAPTER 2020-179

### House Bill No. 879

An act relating to a surviving spouse ad valorem tax reduction; amending s. 196.082, F.S.; authorizing the surviving spouses of certain permanently disabled veterans to carry over a certain discount on ad valorem taxes on homestead property under specified conditions; authorizing the discount to be transferred to another permanent residence under specified conditions; providing a procedure by which an applicant may file an application after a specified date and request the discount; authorizing the Department of Revenue to adopt emergency rules; providing a contingent effective date.

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

Section 1. Subsections (3) through (6) of section 196.082, Florida Statutes, are redesignated as subsections (4) through (7), respectively, and a new subsection (3) is added to that section, to read:

196.082 Discounts for disabled veterans; surviving spouse carryover.—

(3) If the partially or totally and permanently disabled veteran predeceases his or her spouse and if, upon the death of the veteran, the spouse holds the legal or beneficial title to the homestead and permanently resides thereon as specified in s. 196.031, the discount from ad valorem tax that the veteran received carries over to the benefit of the veteran's spouse until such time as he or she remarries or sells or otherwise disposes of the property. If the spouse sells or otherwise disposes of the property, a discount not to exceed the dollar amount granted from the most recent ad valorem tax roll may be transferred to his or her new residence, as long as it is used as his or her primary residence and he or she does not remarry. An applicant who is qualified to receive a discount under this section and who fails to file an application by March 1 may file an application for the discount and may file a petition pursuant to s. 194.011(3) with the value adjustment board requesting that the discount be granted. Such application and petition shall be subject to the same procedures as for exemptions set forth in s. 196.011(8).

Section 2. The Department of Revenue may, and all conditions are deemed met to, adopt emergency rules pursuant to s. 120.54(4), Florida Statutes, to administer this act. Notwithstanding any other law, emergency rules adopted pursuant to this section are effective for 6 months after adoption and may be renewed during the pendency of procedures to adopt permanent rules addressing the subject of the emergency rules. This section expires January 1, 2022.

Section 3. This act shall take effect on the effective date of the amendment to the State Constitution proposed by HJR 877, or a similar

joint resolution having substantially the same specific intent and purpose, if such amendment is approved at the next general election or at an earlier special election specifically authorized by law for that purpose.

Approved by the Governor September 18, 2020.

Filed in Office Secretary of State September 18, 2020.