

CHAPTER 2021-208

Committee Substitute for Committee Substitute for House Bill No. 597

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

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

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

196.075 Additional homestead exemption for persons 65 and older.—

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

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

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

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

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

Approved by the Governor June 29, 2021.

Filed in Office Secretary of State June 29, 2021.