

2020 SESSION HOMESTEAD EXEMPTION BILLS

Bill #	Title	Sponsor	Last Action	Timelines/Implementation Highlights	Additional Information
SJR 146 HJR 369	Homestead Property Tax Assessments/Increased Portability Period; Proposing amendments to the State Constitution to increase the period of time during which the accrued benefit from specified limitations on homestead property tax assessments may be transferred from a prior homestead to a new homestead, and to provide an effective date	Senator Brandes Representative Roth	Referred to 3 committees. Passed favorably out of 2 committees and is waiting to be heard in Appropriations	If adopted by the Legislature, the proposed amendment will be submitted to Florida's electors for approval or rejection at the next general election in November 2020. If approved by at least 60 percent of the electors, the proposed amendment will take effect on January 1, 2021.	The Revenue Estimating Conference has determined that, if adopted by the electors, the proposed amendment will reduce local property tax receipts by \$1.8 million beginning in Fiscal Year 2021-2022, increasing to \$10.2 million by Fiscal Year 2025-2026.
CS/SB 148 (Implementing bill to SJR 146)	Limitations on Homestead Assessments; Revising the timeframe during which the accrued benefit from specified limitations on homestead property tax assessments may be transferred from a prior homestead to a new homestead; revising the timeframe during which an owner of homestead property significantly damaged or destroyed by a named tropical storm or hurricane must establish a new homestead to make a certain election	Community Affairs / Senator Brandes	2/14/20 In Appropriations	The bill will take effect on the effective date of the amendment proposed by SJR 146 or a similar joint resolution having the substantially the same specific intent and purpose. If approved by the electors, the proposed amendment and CS/SB 148 first apply to the 2021 tax roll.	The Revenue Estimating Conference has determined that, if the proposed amendment is approved by 60 percent of the electors, the bill will reduce local property tax receipts by \$1.8 million beginning in Fiscal Year 2021-2022, increasing to \$10.2 million by Fiscal Year 2025- 2026.

HB 371 (Implementing bill to HJR 369)	Limitations on Homestead Exemptions	Rep. Roth	2/20/20 On Committee Affairs agenda	on the effective date of the amendment to the State Constitution proposed by HJR 369 or a similar joint resolution having substantially the same specific intent and purpose	The Revenue Estimating Conference (REC) determined the bill had a zero/negative indeterminate impact because of the need for voter approval of the related joint resolution. If the constitutional amendment does not pass, the impact is zero. However, if approved, REC determined the joint resolution would reduce local property taxes by \$1.8 million, beginning in fiscal year 2021-2022, eventually growing to an annual reduction of \$10.2 million.
CS/ HB 223	Homestead Exemptions; Provides exceptions to definition of term "change of ownership" for purposes of certain homestead assessment limitation; provides that person or family unit receiving or claiming benefit of certain ad valorem tax exemptions or tax credits in another state is not entitled to homestead exemption unless person or family unit demonstrates to property appraiser that certain conditions have been met; provides that homestead exemption forms prescribed by DOR may include taxpayer information relating to ad valorem tax exemptions or tax credits in another state.	Rep. Buchanan	2/13/20Favorable by- State Affairs Committee; YEAS 20 NAYS 0 Placed on Calendar	Effective Date: 7/1/2020	Similar to SB 514, by Gruters The bill will have an indeterminate negative impact on local government revenues.

SB 514	Homestead Exemptions; Providing that a person or family unit receiving or claiming the benefit of certain ad valorem tax exemptions or tax credits in another state is entitled to the homestead exemption in this state if the person or family unit demonstrates certain conditions to the property appraiser; providing that homestead exemption forms prescribed by the Department of Revenue may include taxpayer information relating to such ad valorem tax exemptions or tax credits in another stat	Senator Gruters	2/14/20 Now in Appropriations	Effective Date 7/1/2020	The Revenue Estimating Conference has determined that the bill will reduce local property taxes by an indeterminate amount beginning in Fiscal Year 2020-2021.
HJR 877 SJR 1076	Ad Valorem Tax Discount for Spouses of Certain Deceased Veterans Who Had Permanent, Combat-Related Disabilities; Proposes amendments to State Constitution to authorize surviving spouse of deceased veteran to carry over certain discounts on ad valorem taxes on homestead property until surviving spouse remarries or sells or otherwise disposes of property, if, upon veteran's death, veteran had permanent, combat-related disabilities; authorizes discount to be transferred to another permanent residence if surviving spouse has not remarried	Rep. Killebrew Senator Wright	SJR in approps HJR State Affairs Committee, 02/20/20, 8:00 am, Morris Hal	If approved by the electors, the amendment takes effect January 1, 2021	If the proposed amendment is approved by the electors, the Revenue Estimating Conference has determined that it will reduce local property taxes by \$1.0 million, beginning in Fiscal Year 2021-2022, increasing to \$4.0 million by Fiscal Year 2025-2026.

HB 879 (Implementing bill to HJR 877)	Surviving Spouse Ad Valorem Tax Reduction; Authorizes surviving spouses of certain permanently disabled veterans to carry over certain discount on ad valorem taxes on homestead property under specified conditions; authorizes discount to be transferred to another permanent residence under specified conditions; provides procedure by which applicant may file application after specified date & request discount; authorizes DOR to adopt emergency rules.	Representative Killebrew	On Committee agenda-- State Affairs Committee, 02/20/20, 8:00 am, Morris Hall	The bill takes effect on the same date that HJR 877, or a similar joint resolution, is approved by the electors at the general election to be held in November 2020 or at an earlier special election specifically authorized for that purpose. If approved by the voters, the joint resolution will become effective on January 1, 2021.	The Revenue Estimating Conference (REC) estimated the proposed constitutional amendment to have a zero or negative indeterminate impact on local government revenues due to the need for approval by the voters. If approved by the voters, and assuming current millage rates, the REC estimated the proposed constitutional amendment to have a negative impact on school tax revenues of \$0.4 million in fiscal year (FY) 2021-22 with a recurring negative impact of \$1.6 million. The negative impact on non-school property tax revenues is estimated to be \$0.6 million in FY 2021-22 with a recurring negative impact of \$2.4 million.
SB 1074 (Implementing bill to SJR 1076)	Surviving Spouse Ad Valorem Tax Reduction; 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; authorizing the Department of Revenue to adopt emergency rules	Senator Wright	2/14/2020 Senate - Now in Appropriations	On the effective date of the amendment to the State Constitution proposed by SJR 1076, 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	If the related amendment proposed by SJR 1076 is approved by the electors, the Revenue Estimating Conference has determined that the bill will reduce local property taxes by \$1 million, beginning in Fiscal Year 2021-2022, increasing to \$4 million by Fiscal Year 2025-2026.

CS/HB 1249	Transfer of Tax Exemption for Veterans; Authorizes certain veterans who acquire new homestead after deadlines for receiving tax exemption for current year have passed to receive exemption; authorizes property appraisers to make corrections to assessments.	Representative Sullivan	2/19/2020 House - Now in State Affairs Committee	7/1/2020	The Revenue Estimating Conference estimates that the bill would reduce local government revenue by \$4.4 million, beginning in Fiscal Year (FY) 2020-21, growing to an annual reduction of \$6.2 million by FY 2024-25.
CS/SB 1662	Property Tax Exemption for Disabled Veterans; Providing that certain veterans and their surviving spouses receiving a certain homestead tax exemption may apply for and receive a prorated refund of property taxes paid on new homestead property acquired during a certain timeframe; requiring the property appraiser to immediately make certain entries upon the tax rolls to allow the prorated refund	Senator Albritton	2/19/2020 Senate - Now in Appropriations	7/1/2020	The Revenue Estimating Conference has determined that the bill will reduce local property taxes by \$2.9 million in Fiscal Year 2020-2021, increasing to \$3.9 million by Fiscal Year 2024-2025.