

1                                   A bill to be entitled  
 2           An act relating to tax exemptions for surviving  
 3           spouses of quadriplegics; amending s. 196.101, F.S.;  
 4           authorizing the surviving spouses of certain  
 5           quadriplegics to carry over a certain tax exemption in  
 6           certain circumstances; authorizing the Department of  
 7           Revenue to adopt emergency rules; providing a  
 8           contingent effective date.

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

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 12           **Section 1. Subsections (1) and (3) of section 196.101,**  
 13 **Florida Statutes, are amended to read:**

14           196.101 Exemption for totally and permanently disabled  
 15 persons; surviving spouse carryover.—

16           (1) (a) Any real estate used and owned as a homestead by  
 17 any quadriplegic is exempt from taxation.

18           (b) If the quadriplegic granted an exemption under  
 19 paragraph (a) predeceases his or her spouse and if, upon the  
 20 death of the quadriplegic, the spouse holds legal or beneficial  
 21 title to the homestead and permanently resides thereon as  
 22 specified in s. 196.031, the discount from ad valorem tax that  
 23 the quadriplegic received carries over to the benefit of the  
 24 quadriplegic's spouse until such time as he or she remarries or  
 25 sells or otherwise disposes of the property. If the spouse sells

26 or otherwise disposes of the property, a discount not to exceed  
27 the dollar amount granted from the most recent ad valorem tax  
28 roll may be transferred to his or her new residence, as long as  
29 the new residence is used as his or her primary residence and he  
30 or she does not remarry.

31 (3) The production by any ~~totally and permanently disabled~~  
32 person entitled to the exemption in subsection (1) or subsection  
33 (2) of a certificate of such disability from two licensed  
34 doctors of this state or from the United States Department of  
35 Veterans Affairs or its predecessor to the property appraiser of  
36 the county wherein the property lies, is prima facie evidence of  
37 the fact that he or she is entitled to such exemption.

38 **Section 2.** The Department of Revenue may, and all  
39 conditions are deemed met to, adopt emergency rules pursuant to  
40 s. 120.54(4), Florida Statutes, to administer this act.  
41 Notwithstanding any other law, emergency rules adopted pursuant  
42 to this section are effective for 6 months after adoption and  
43 may be renewed during the pendency of procedures to adopt  
44 permanent rules addressing the subject of the emergency rules.

45 **Section 3.** This act shall take effect on the effective  
46 date of the amendment to the State Constitution proposed by HJR  
47 163, or a similar joint resolution having substantially the same  
48 specific intent and purpose, if such amendment is approved at  
49 the next general election or at an earlier special election  
50 specifically authorized by law for that purpose.