



Property Tax Oversight Informational Bulletin
**Changes to the Exemption for Certain Veterans,
First Responders, and Surviving Spouses**

PTO 23-05
August 25, 2023

Section 6 of Chapter 2023-157, Laws of Florida (L.O.F.):

- Amends subsection 196.081(1)(b), Florida Statutes (F.S.), to change language to reflect that certain veterans or their surviving spouses are “entitled to” a refund of property taxes for property transferred between January 1 and November 1 of any year.
- Amends sections 196.081(3) and (4)(b), F.S., which clarify that certain veterans’ surviving spouses may transfer an exemption after a sale of the homestead property to his or her new residence under certain conditions.
- Amends section 196.081(6)(b), F.S., and clarifies that a first responder’s surviving spouse may transfer an exemption after a sale of the homestead property to his or her new residence under certain conditions.

Section 7 of Chapter 2023-157, Laws of Florida, states that amendments made by Section 6 of Chapter 2023-157, L.O.F. to section 196.081, F.S., are remedial and clarifying in nature and do not provide a basis for an assessment of any tax or create a right to a refund of any tax paid before the date the act becomes a law.

Section 8 of Chapter 2023-157, Laws of Florida:

- Creates section 196.081(1)(b)2., F.S. to clarify that a veteran or his or her surviving spouse, who meet certain conditions, are not required to currently receive the exemption on another property in order to be entitled to a refund of property taxes paid for newly acquired property between January 1 and November 1 of any year.
- Amends section 196.081(4), F.S. to remove the requirement that a deceased veteran who died from service-connected causes while on active duty, be a permanent resident of Florida on January 1 in the year the veteran died in order for the veteran’s surviving spouse to qualify for a homestead exemption.
- Amends section 196.081(6), F.S. to add the United States Government to the list of qualified first responder employers and removes the requirement that a deceased first responder who died in the line of duty be a permanent resident of Florida on January 1 in the year the first responder died in order for the first responder’s surviving spouse to qualify for the homestead exemption.
- Amends section 196.081(6)(c)1., F.S. to add federal law enforcement officers, as defined in section 901.1505(1), F.S., to the definition of “first responders.”

Section 9 of Chapter 2023-157, Laws of Florida, states that amendments made by section 8 to section 196.081, F.S., first apply to the 2024 ad valorem tax roll.

Affected Rules and Forms:

Form DR-501, *Original Application for Homestead and Related Tax Exemptions*

Information about the status of the Department's rulemaking is available at

<https://floridarevenue.com/rules>

Questions:

This bulletin is provided by the Department of Revenue for your general information. Any questions, please email DORPTO@floridarevenue.com.

Reference:

The full text of the law (chapter 2023-157, sections 6, 7, 8, and 9, Laws of Florida, HB 7063), is available at <http://laws.flrules.org/2023/157>.

Implementing Date:

The law is effective July 1, 2023, for amendments to Section 6 of Chapter 2023-17 (ss. 196.081(1)(b), 196.081(3), 196.081(4)(b), and 196.081(6)(b) F.S.).

The amendments made by Section 8 to ss. 196.081(1)(b)2., 196.081(4), 196.081(6), and 196.081(6)(c)1., F.S., first apply to the 2024 ad valorem tax roll.