



Property Tax Oversight Informational Bulletin

**Religious Exemption – Parsonages, Burial
Grounds, and Tombs**

PTO 23-06
August 25, 2023

Section 10 of Chapter 2023-157, Laws of Florida (L.O.F.), creates subsection 196.196(6), Florida Statutes (F.S.), providing that property used as a parsonage, burial grounds, or tomb and owned by a house of public worship is used for a religious purpose.

Section 11 of Chapter 2023-157, L.O.F., states that the amendments to section 196.196, 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 refund any tax paid prior to July 1, 2023.

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 10 and 11, L.O.F., HB 7063), which amends s. 196.196, F.S., is available at **<http://laws.flrules.org/2023/157>**.

Implementing Date:

The law is effective July 1, 2023.