

Amendment No. 1

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED	<u> </u>	(Y/N)
ADOPTED AS AMENDED	<u> </u>	(Y/N)
ADOPTED W/O OBJECTION	<u> </u>	(Y/N)
FAILED TO ADOPT	<u> </u>	(Y/N)
WITHDRAWN	<u> </u>	(Y/N)
OTHER	<u> </u>	

1 Committee/Subcommittee hearing PCB: Economic Affairs Committee
 2 Representative Nelson offered the following:

Amendment (with title amendment)

5 Between lines 66 and 67, insert:

6 Section 1. Effective upon becoming a law and first
 7 applying to ad valorem tax rolls for 2012, subsection (2) of
 8 section 196.173, Florida Statutes, is amended to read:

9 196.173 Exemption for deployed servicemembers.—

10 (2) The exemption is available to servicemembers who were
 11 deployed during the preceding calendar year on active duty
 12 outside the continental United States, Alaska, or Hawaii in
 13 support of:

14 (a) Operation Noble Eagle, which began on September 15,
 15 2001;

16 (b) ~~(a)~~ Operation Enduring Freedom, which began on October
 17 7, 2001;

18 (c) ~~(b)~~ Operation Iraqi Freedom, which began on March 19,
 19 2003, and ended on August 31, 2010; ~~or~~

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20 (d) ~~(e)~~ Operation New Dawn, which began on September 1,
21 2010, and ended on December 15, 2011; or

22 (e) Operation Odyssey Dawn, which began on March 19, 2011,
23 and ended on October 31, 2011.

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25 The Department of Revenue shall notify all property appraisers
26 and tax collectors in this state of the designated military
27 operations.

28 Section 2. This section is effective upon becoming a law.
29 Notwithstanding the application deadline in s. 196.173(5),
30 Florida Statutes, the deadline for an eligible servicemember to
31 file a claim for an additional ad valorem tax exemption for a
32 qualifying deployment during the 2011 calendar year is June 1,
33 2012. Any applicant who seeks to claim the additional exemption
34 and who fails to file an application by June 1 must file an
35 application for the exemption with the property appraiser on or
36 before the 25th day following the mailing by the property
37 appraiser of the notices required under s. 194.011(1), Florida
38 Statutes. Upon receipt of sufficient evidence, as determined by
39 the property appraiser, demonstrating the applicant was unable
40 to apply for the exemption in a timely manner or otherwise
41 demonstrating extenuating circumstances judged by the property
42 appraiser to warrant granting the exemption, the property
43 appraiser may grant the exemption. If the applicant fails to
44 produce sufficient evidence demonstrating the applicant was
45 unable to apply for the exemption in a timely manner or
46 otherwise demonstrating extenuating circumstances as judged by
47 the property appraiser, the applicant may file, pursuant to s.

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48 194.011(3), Florida Statutes, a petition with the value
 49 adjustment board requesting that the exemption be granted. Such
 50 petition must be filed during the taxable year on or before the
 51 25th day following the mailing of the notice by the property
 52 appraiser as provided in s. 194.011(1), Florida Statutes.
 53 Notwithstanding s. 194.013, Florida Statutes, the applicant is
 54 not required to pay a filing fee for such a petition. Upon
 55 reviewing the petition, if the applicant is qualified to receive
 56 the exemption and demonstrates particular extenuating
 57 circumstances judged by the value adjustment board to warrant
 58 granting the exemption, the value adjustment board may grant the
 59 exemption for the current year.

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T I T L E A M E N D M E N T

Between lines 2 and 3, insert:

196.173, F.S.; authorizing servicemembers who receive a
 homestead exemption and who are deployed in certain
 military operations to receive an additional ad valorem tax
 exemption; providing a deadline for claiming tax exemptions
 for qualifying deployments during the 2011 calendar year;
 providing procedures and requirements for filing
 applications and petitions to receive the tax exemption
 after expiration of the deadline; providing application;