

HOUSE RESEARCH

Bill Summary

FILE NUMBER: H.F. 3455

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Version: As introduced

Authors: Rukavina and others

Subject: Homestead classification for certain members of military

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Overview

This bill requires homestead classification be granted to property that is owned by a member of the United States armed forces and intended to be used as the homestead upon return, even if neither the service member nor a member of the family occupied the property as a homestead before leaving for active duty. Effective for the 2006 assessment and thereafter, taxes payable in 2007 and thereafter.

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- 1 Homestead of member of United States armed forces.** Provides that property owned by a member of the United States armed forces shall be classified as homestead even though the property was never occupied and used as a homestead by that person or a member of the person's family before leaving for active duty, as long as: (i) the person or family is absent solely because the person is on active duty with the United States armed forces, (ii) the owner intends to return upon being discharged or relieved from service, and (iii) the owner intends to claim it as a homestead.

Under current law, the property has to be "actually occupied and used for the purpose of a homestead" by a member of the United States armed forces, or by a member of that person's immediate family prior to the person going on active duty. This change would allow the person to purchase property and receive a homestead classification on the property while on

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active duty, provided that the three criteria stated in the previous paragraph are met.

Under current law, the allowance for continuing homestead treatment while away on duty is also extended to volunteers serving under the VISTA or Peace Corps programs. The additional allowance under H.F. 3455 (i.e., homestead classification prior to occupancy) is not extended to those groups.