

## Taxation, ad valorem, nonresidents

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**Subject:**  
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### TAXATION--HOUSEHOLD GOODS AND PERSONAL EFFECTS OF NONRESIDENTS NOT EXEMPT FROM AD VALOREM TAXATION

To: Harry L. Coe, Jr., Executive Director, Department of Revenue, Tallahassee

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#### QUESTION:

Are the household goods and personal effects of a nonresident of Florida exempt from ad valorem taxation?

#### SUMMARY:

Section 3(b), Art. VII, State Const., expressly limits the exemption from taxation of household goods and personal effects to residents of Florida. Section 196.181, F. S., in conformity with s. 3(b), Art. VII, also limits this exemption to permanent residents of Florida. Hence, the household goods and personal effects of nonresidents of Florida are not exempt from ad valorem taxation.

In my opinion, the answer to your question is in the negative.

Section 3(b), Art. VII of the Florida Constitution states:

"There shall be exempt from taxation cumulatively, to every head of a family *residing in this state*, household goods and personal effects to the value fixed by general law, not less than one thousand dollars, and to every widow or person who is blind or totally and permanently disabled, property to the value fixed by general law not less than five hundred dollars." (Emphasis supplied.)

Section 196.001, F. S., provides:

"Unless expressly exempted from taxation, the following property shall be subject to taxation in the manner provided by law:

(1) all real and personal property in this state and all personal property belonging to persons *residing in this state . . .*" (Emphasis supplied.)

Section 196.181, F. S., provides:

"There shall be exempt from taxation to every person *residing* and *making* his or her *permanent home in this state* household goods and personal effects. Title to such household goods and personal effects may be held individually, by the entirety, jointly or in common with others." (Emphasis supplied.)

Rule 12D-7.02, F.A.C., provides:

"Only household goods and personal effects of the taxpayer which are actually employed in the use of serving the creature comforts of the owner and not held for commercial purposes are entitled to the exemption provided by Section 196.181, F. S. 'Creature comforts' are things which give bodily comfort, such as food, clothing and shelter. Commercial purposes includes owning household goods and personal effects as stock in trade or as furnishings in rental dwelling units. *Household goods and personal effects belonging to persons not residing and making their permanent home in this state are not exempt.*" (Emphasis supplied.)

Section 3(b), Art. VII, State Const., expressly limits the exemption from taxation to household goods and personal effects of residents of Florida. Section 196.181, F. S., and Rule 12D-7.02, F.A.C., are consistent with the Florida State Constitution inasmuch as they also expressly limit the exemption from taxation to household goods and personal effects of residents of Florida. See also AGO's 055-341 and 055-328. Nowhere can there be found any constitutional or statutory provision for exempting from taxation household goods and personal effects located in this state but owned by nonresidents of Florida.