20-491-06

A bill to be entitled 2 An act relating to the surviving spouse of a veteran; amending ss. 196.081 and 196.24, F.S.; 3 providing that the unremarried surviving spouse 4 5 of a veteran who died from service-connected 6 causes while on active duty or the unremarried 7 surviving spouse of a disabled ex-service 8 member may claim certain exemptions from taxation regardless of whether the veteran or 9 ex-service member was a permanent resident of 10 this state on January 1 of the year of death; 11 12 providing an effective date. 13 Be It Enacted by the Legislature of the State of Florida: 14 15 Section 1. Subsection (4) of section 196.081, Florida 16 17 Statutes, is amended to read: 196.081 Exemption for certain permanently and totally 18 disabled veterans and for surviving spouses of veterans .--19 20 (4)(a) Any real estate that is owned and used as a 21 homestead by the surviving spouse of a veteran who died from 22 service-connected causes while on active duty as a member of 23 the United States Armed Forces and for whom a letter from the United States Government or United States Department of 2.4 Veterans Affairs or its predecessor has been issued certifying 25 that the veteran who died from service-connected causes while 26 27 on active duty is exempt from taxation if the veteran was a 2.8 permanent resident of this state on January 1 of the year in which the veteran died. 29 30 (b) The production by the surviving spouse of a letter

that was issued as required under paragraph (a) and that

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attests the veteran's death while on active duty is prima facie evidence of the fact that the surviving spouse is entitled to an exemption under paragraph (a). The veteran need not have been a permanent resident of this state on January 1 of the year in which the veteran died.

(c) The tax exemption that applies under paragraph (a) to the surviving spouse carries over to the benefit of the veteran's surviving spouse as long as the spouse holds the legal or beneficial title to the homestead, permanently resides thereon as specified in s. 196.031, and does not remarry. If the surviving spouse sells the property, an exemption not to exceed the amount granted from the most recent ad valorem tax roll may be transferred to his or her new residence as long as it is used as his or her primary residence and he or she does not remarry.

Section 2. Section 196.24, Florida Statutes, is amended to read:

196.24 Exemption for disabled ex-service member or surviving spouse; evidence of disability.--

(1) Any ex-service member, as defined in s. 196.012, who is a bona fide resident of the state, who was discharged under honorable conditions, and who has been disabled to a degree of 10 percent or more while serving during a period of wartime service as defined in s. 1.01(14), or by misfortune, is entitled to the exemption from taxation provided for in s. 3(b), Art. VII of the State Constitution as provided in this section. Property to the value of \$5,000 of such a person is exempt from taxation. The production by him or her of a certificate of disability from the United States Government or the United States Department of Veterans Affairs or its predecessor before the property appraiser of the county

wherein the ex-service member's property lies is prima facie 2 evidence of the fact that he or she is entitled to the 3 exemption. 4 (2) The unremarried surviving spouse of such a 5 disabled ex-service member who, on the date of the disabled ex-service member's death, had been married to the disabled ex-service member for at least 5 years is also entitled to the 8 exemption provided under subsection (1). The unremarried surviving spouse is entitled to the exemption regardless of 9 10 whether the ex-service member was a bona fide resident of this state on January 1 of the year in which the ex-service member 11 12 died. 13 Section 3. This act shall take effect January 1, 2007. 14 ********** 15 SENATE SUMMARY 16 Provides that the unremarried surviving spouse of a veteran who died from service-connected causes while on 17 active duty or the unremarried surviving spouse of a 18 disabled ex-service member may claim certain exemptions from property taxes regardless of whether the veteran or 19 ex-service member was a permanent resident of this state 2.0 on January 1 of the year of death. 21 22 23 2.4 25 26 27 28 29 30 31