

By Senators Pruitt, Saunders, Laurent, Clary and Campbell

27-1113-01

See HB

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A bill to be entitled
An act relating to ad valorem tax exemption;
amending s. 196.24, F.S.; increasing the amount
of the exemption provided under s. 3(b), Art.
VII of the State Constitution for certain
disabled ex-service members; providing an
effective date.

Be It Enacted by the Legislature of the State of Florida:

Section 1. Section 196.24, Florida Statutes, is
amended to read:

196.24 Exemption for disabled ex-service member;
evidence of disability ~~of ex-service member; exemption.~~--Any
ex-service member, a bona fide resident of the state, 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 person shall be exempt from taxation. ~~and~~ 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 evidence of the fact that he or she is entitled to
such exemption.

Section 2. This act shall take effect January 1, 2002.

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HOUSE SUMMARY

Increases from \$500 to \$5,000 the property tax exemption provided under s. 3(b), Art. VII of the State Constitution for certain disabled ex-service members.