

By Senator Cowin

11-754-01

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A bill to be entitled
An act relating to tax exemption; amending s.
196.202, F.S.; increasing the tax exemption for
property of widows, widowers, blind persons,
and totally and permanently disabled persons;
defining the term "totally and permanently
disabled person"; providing an effective date.

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

Section 1. Section 196.202, Florida Statutes, is
amended to read:

196.202 Property of widows, widowers, blind persons,
and persons totally and permanently disabled.--Property to the
value of ~~\$1,000~~~~\$500~~ of every widow, widower, blind person, or
totally and permanently disabled person who is a bona fide
resident of this state shall be exempt from taxation. As used
in this section, the term "totally and permanently disabled
person" means a person who is currently certified by a
physician licensed in this state, by the United States
Department of Veterans Affairs or its predecessor, or by the
Social Security Administration to be totally and permanently
disabled.

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

SENATE SUMMARY

Increases the tax exemption for widows, widowers, blind
persons, and totally and permanently disabled persons
from \$500 in value to \$1,000 in value. Defines the term
"totally and permanently disabled person" to be a person
so certified by a physician licensed in this state, by
the U.S. Department of Veterans Affairs or its
predecessor, or by the Social Security Administration.