

By the Committee on Finance and Taxation; and Senator Cowin

314-1909-01

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A bill to be entitled

An act relating to tax exemption; amending s. 196.202, F.S.; 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 \$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.

STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN
COMMITTEE SUBSTITUTE FOR
SB 1366

The committee substitute deletes the increase from \$500 to \$1,000 in exempt value for property owned by widows, widowers, blind persons, and totally and permanently disabled persons.