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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.