

By the Committee on Comprehensive Planning; and Senators Clary, Argenziano and Fasano

316-1924-03

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31

A bill to be entitled
An act relating to property tax exemptions;
amending s. 196.24, F.S.; entitling the
surviving spouse of a disabled veteran to an
exemption from taxation of the value of certain
property under certain circumstances; 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 veteran or surviving spouse ~~ex-service member~~; evidence of disability.--Any veteran who is 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 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 evidence of the fact that he or she is entitled to the exemption. The unmarried surviving spouse of such a disabled veteran who, on the date of the disabled veteran's death, had been married to the disabled veteran for at least 20 years is also entitled to the exemption.

1 Section 2. This act shall take effect July 1, 2003.

2

3 STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN
4 COMMITTEE SUBSTITUTE FOR
5 Senate Bill 1438

6

7 The Committee Substitute differs from the bill as filed in
8 that it requires the surviving spouse, to qualify for
9 exemption, to be married to the veteran for at least 20 years
10 and remain unmarried.

11

12

13

14

15

16

17

18

19

20

21

22

23

24

25

26

27

28

29

30

31