



HB 0061

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CHAMBER ACTION

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The Committee on Local Government & Veterans' Affairs recommends the following:

**Committee Substitute**

Remove the entire bill and insert:

A bill to be entitled

An act relating to property tax exemptions; amending s. 196.24, F.S.; entitling disabled veterans and the surviving spouses of such veterans to an exemption from taxation of the value of certain property; 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



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29 provided in this section. Property to the value of \$5,000 of  
30 such a person is exempt from taxation. The production by him or  
31 her of a certificate of disability from the United States  
32 Government or the United States Department of Veterans Affairs  
33 or its predecessor before the property appraiser of the county  
34 wherein the ex-service member's property lies is prima facie  
35 evidence of the fact that he or she is entitled to the  
36 exemption. The unremarried widow or widower of a disabled  
37 veteran who, on the date of the disabled veteran's death, had  
38 been married to the disabled veteran for a period of at least 20  
39 years is also entitled to such exemption as provided in this  
40 section.

41 Section 2. This act shall take effect upon becoming a law.