



HB 0061

2003
CS

CHAMBER ACTION

The Committee on Finance & Tax 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 under certain circumstances; providing for grandfathering persons currently receiving the exemption; 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



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29 provided for in s. 3(b), Art. VII of the State Constitution as
30 provided in this section. Property to the value of \$5,000 of
31 such a person is exempt from taxation. The production by him or
32 her of a certificate of disability from the United States
33 Government or the United States Department of Veterans Affairs
34 or its predecessor before the property appraiser of the county
35 wherein the ex-service member's property lies is prima facie
36 evidence of the fact that he or she is entitled to the
37 exemption. The unremarried surviving spouse of such a disabled
38 veteran who, on the date of the disabled veteran's death, had
39 been married to the disabled veteran for at least 20 years is
40 also entitled to the exemption. Any person who properly received
41 this exemption as a disabled ex-service member on the 2003 tax
42 roll shall continue to qualify for this exemption.

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