



1 A bill to be entitled

2 An act relating to property tax exemptions; amending s.
3 196.24, F.S.; entitling disabled veterans and the
4 surviving spouses of such veterans to an exemption from
5 taxation of the value of certain property under certain
6 circumstances; providing for grandfathering persons
7 currently receiving the exemption; providing an effective
8 date.

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10 Be It Enacted by the Legislature of the State of Florida:

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12 Section 1. Section 196.24, Florida Statutes, is amended to
13 read:

14 196.24 Exemption for disabled veteran or surviving spouse
15 ~~ex-service member~~; evidence of disability.--Any veteran who is
16 ~~ex-service member~~, a bona fide resident of the state, who has
17 been disabled to a degree of 10 percent or more while serving
18 during a period of wartime service as defined in s. 1.01(14), or
19 by misfortune, is entitled to the exemption from taxation
20 provided for in s. 3(b), Art. VII of the State Constitution as
21 provided in this section. Property to the value of \$5,000 of
22 such a person is exempt from taxation. The production by him or
23 her of a certificate of disability from the United States
24 Government or the United States Department of Veterans Affairs
25 or its predecessor before the property appraiser of the county
26 wherein the ex-service member's property lies is prima facie
27 evidence of the fact that he or she is entitled to the
28 exemption. The unmarried surviving spouse of such a disabled



29 veteran who, on the date of the disabled veteran's death, had
30 been married to the disabled veteran for at least 20 years is
31 also entitled to the exemption. Any person who properly received
32 this exemption as a disabled ex-service member on the 2003 tax
33 roll shall continue to qualify for this exemption.

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