



HB 0067

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A bill to be entitled
An act relating to property tax exemptions; amending s. 196.24, F.S.; entitling the surviving spouse of certain ex-service members 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 ex-service member or surviving spouse; evidence of disability.--Any 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 surviving spouse of such a person is also entitled to such exemption as provided in this section until the surviving spouse remarries.

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