

By Senator Clary

4-94-04

1 A bill to be entitled
2 An act relating to property tax exemptions;
3 amending s. 196.24, F.S.; entitling the
4 surviving spouse of a disabled veteran to an
5 exemption from taxation of the value of certain
6 property under certain circumstances; providing
7 an effective date.

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

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

13 196.24 Exemption for disabled veteran or surviving
14 spouse ~~ex-service member~~; evidence of disability.--Any veteran
15 who is ~~ex-service member~~, a bona fide resident of the state,
16 who has been disabled to a degree of 10 percent or more while
17 serving during a period of wartime service as defined in s.
18 1.01(14), or by misfortune, is entitled to the exemption from
19 taxation provided for in s. 3(b), Art. VII of the State
20 Constitution as provided in this section. Property to the
21 value of \$5,000 of such a person is exempt from taxation. The
22 production by him or her of a certificate of disability from
23 the United States Government or the United States Department
24 of Veterans Affairs or its predecessor before the property
25 appraiser of the county wherein the ex-service member's
26 property lies is prima facie evidence of the fact that he or
27 she is entitled to the exemption. The unmarried surviving
28 spouse of such a disabled veteran who, on the date of the
29 disabled veteran's death, had been married to the disabled
30 veteran for at least 20 years is also entitled to the
31 exemption.

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Section 2. This act shall take effect July 1, 2004.

SENATE SUMMARY

Extends an existing property tax exemption for a disabled veteran to the veteran's unremarried surviving spouse who, on the date of the veteran's death, had been married to the decedent for at least 20 years.