

By the Committee on Comprehensive Planning; and Senators Clary, Dawson, Fasano, Posey and Bennett

316-893-04

1 A bill to be entitled
2 An act relating to property tax exemptions;
3 amending s. 196.012, F.S.; defining the term
4 "ex-service member" for purposes of ch. 196,
5 F.S.; amending s. 196.24, F.S.; revising the
6 qualifications for the exemption; entitling the
7 surviving spouse of a disabled ex-service
8 member to an exemption from property taxation
9 for the value of certain property under certain
10 circumstances; providing an effective date.

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

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14 Section 1. Subsection (20) is added to section
15 196.012, Florida Statutes, to read:

16 196.012 Definitions.--For the purpose of this chapter,
17 the following terms are defined as follows, except where the
18 context clearly indicates otherwise:

19 (20) "Ex-service member" means any person who has
20 served as a member of the United States Armed Forces on active
21 duty or state active duty, a member of the Florida National
22 Guard, or a member of the United States Reserve Forces.

23 Section 2. Section 196.24, Florida Statutes, is
24 amended to read:

25 196.24 Exemption for disabled ex-service member or
26 surviving spouse; evidence of disability.--Any ex-service
27 member, as defined in s. 196.012(20), who is a bona fide
28 resident of the state, who was discharged under honorable
29 conditions, and who has been disabled to a degree of 10
30 percent or more while serving during a period of wartime
31 service as defined in s. 1.01(14), or by misfortune, is

1 entitled to the exemption from taxation provided for in s.
2 3(b), Art. VII of the State Constitution as provided in this
3 section. Property to the value of \$5,000 of such a person is
4 exempt from taxation. The production by him or her of a
5 certificate of disability from the United States Government or
6 the United States Department of Veterans Affairs or its
7 predecessor before the property appraiser of the county
8 wherein the ex-service member's property lies is prima facie
9 evidence of the fact that he or she is entitled to the
10 exemption. The unremarried surviving spouse of such a disabled
11 ex-service member who, on the date of the disabled ex-service
12 member's death, had been married to the disabled ex-service
13 member for at least 20 years is also entitled to the
14 exemption.

15 Section 3. This act shall take effect July 1, 2004.

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17 STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN
18 COMMITTEE SUBSTITUTE FOR
19 Senate Bill 202

20 This committee substitute differs from the bill as filed in
21 that it restores the exemption to "ex-service members," as
22 opposed to "veterans," which will allow former national guard
23 members who have not served in federal service to continue to
24 qualify for the exemption. The committee substitute also
25 creates a definition of "ex-service member" in ch. 196, F.S.
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