

CHAMBER ACTION

1 The Committee on Finance & Tax recommends the following:

2
3 **Committee Substitute**

4 Remove the entire bill and insert:

5 A bill to be entitled

6 An act relating to property tax exemptions; amending s.
7 196.012, F.S.; defining the term "ex-service member";
8 amending s. 196.081, F.S.; providing exemption for certain
9 permanently and totally disabled veterans; providing a
10 conforming cross reference; amending s. 196.24, F.S.;
11 entitling disabled ex-service members and the surviving
12 spouses of such persons to an exemption from taxation of
13 the value of certain property under certain circumstances;
14 providing for grandfathering persons currently receiving
15 the exemption; providing an effective date.

16
17 Be It Enacted by the Legislature of the State of Florida:

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

21 196.012 Definitions.--For the purpose of this chapter, the
22 following terms are defined as follows, except where the context
23 clearly indicates otherwise:

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

28 Section 2. Subsections (1) and (2) of section 196.081,
 29 Florida Statutes, are amended to read:

30 196.081 Exemption for certain permanently and totally
 31 disabled veterans and for surviving spouses of veterans.--

32 (1)(a) Any real estate that is owned and used as a
 33 homestead by a veteran who was honorably discharged with a
 34 service-connected total and permanent disability and for whom a
 35 letter from the United States Government or United States
 36 Department of Veterans Affairs or its predecessor has been
 37 issued certifying that the veteran is totally and permanently
 38 disabled is exempt from taxation, if the veteran is a permanent
 39 resident of this state on January 1 of the tax year for which
 40 exemption is being claimed or was a permanent resident of this
 41 state on January 1 of the year the veteran died.

42 (b) Any real estate that is owned and used as a homestead
 43 by a veteran who, while a citizen of the United States, served
 44 as a member of the armed services of a nation that was an ally
 45 of the United States, was honorably discharged with a service-
 46 connected total and permanent disability, and for whom a letter
 47 from the government, or that government's veterans service
 48 agency, in whose armed services the veteran served has been
 49 issued certifying that the veteran is totally and permanently
 50 disabled, is exempt from taxation, if the veteran is a permanent
 51 resident of this state on January 1 of the tax year for which

52 exemption is being claimed or was a permanent resident of this
 53 state on January 1 of the year the veteran died.

54 (2) The production by a veteran or the spouse or surviving
 55 spouse of a letter of total and permanent disability required in
 56 paragraph (1)(a) from the United States Government or United
 57 States Department of Veterans Affairs or its predecessor before
 58 the property appraiser of the county in which property of the
 59 veteran lies is prima facie evidence of the fact that the
 60 veteran or the surviving spouse is entitled to the exemption.

61 Section 3. Section 196.24, Florida Statutes, is amended to
 62 read:

63 196.24 Exemption for disabled ex-service member or
 64 surviving spouse; evidence of disability.--Any ex-service
 65 member, as defined in s. 196.012, who is a bona fide resident of
 66 the state, who was honorably discharged, and who has been
 67 disabled to a degree of 10 percent or more while serving during
 68 a period of wartime service as defined in s. 1.01(14), or by
 69 misfortune, is entitled to the exemption from taxation provided
 70 for in s. 3(b), Art. VII of the State Constitution as provided
 71 in this section. Property to the value of \$5,000 of such a
 72 person is exempt from taxation. The production by him or her of
 73 a certificate of disability from the United States Government or
 74 the United States Department of Veterans Affairs or its
 75 predecessor before the property appraiser of the county wherein
 76 the ex-service member's property lies is prima facie evidence of
 77 the fact that he or she is entitled to the exemption. The
 78 unremarried surviving spouse of such a disabled ex-service
 79 member who, on the date of the disabled ex-service member's

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80 | death, had been married to the disabled ex-service member for at
81 | least 5 years is also entitled to the exemption.

82 | Section 4. This act shall take effect July 1, 2004.