

1                                   A bill to be entitled  
 2           An act relating to property tax exemptions; amending s.  
 3           196.012, F.S.; defining the term "ex-service member";  
 4           amending s. 196.081, F.S.; providing exemption for certain  
 5           permanently and totally disabled veterans; providing a  
 6           conforming cross reference; amending s. 196.24, F.S.;  
 7           entitling disabled ex-service members and the surviving  
 8           spouses of such persons to an exemption from taxation of  
 9           the value of certain property under certain circumstances;  
 10          providing for grandfathering persons currently receiving  
 11          the exemption; providing an effective date.

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

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

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

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

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

26           196.081 Exemption for certain permanently and totally  
 27 disabled veterans and for surviving spouses of veterans.--

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

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

50           (2) The production by a veteran or the spouse or surviving  
 51 spouse of a letter of total and permanent disability required in  
 52 paragraph (1)(a) from the United States Government or United  
 53 States Department of Veterans Affairs or its predecessor before  
 54 the property appraiser of the county in which property of the

55 | veteran lies is prima facie evidence of the fact that the  
56 | veteran or the surviving spouse is entitled to the exemption.

57 |       Section 3. Section 196.24, Florida Statutes, is amended to  
58 | read:

59 |       196.24 Exemption for disabled ex-service member or  
60 | surviving spouse; evidence of disability.--Any ex-service  
61 | member, as defined in s. 196.012, who is a bona fide resident of  
62 | the state, who was honorably discharged, and who has been  
63 | disabled to a degree of 10 percent or more while serving during  
64 | a period of wartime service as defined in s. 1.01(14), or by  
65 | misfortune, is entitled to the exemption from taxation provided  
66 | for in s. 3(b), Art. VII of the State Constitution as provided  
67 | in this section. Property to the value of \$5,000 of such a  
68 | person is exempt from taxation. The production by him or her of  
69 | a certificate of disability from the United States Government or  
70 | the United States Department of Veterans Affairs or its  
71 | predecessor before the property appraiser of the county wherein  
72 | the ex-service member's property lies is prima facie evidence of  
73 | the fact that he or she is entitled to the exemption. The  
74 | unremarried surviving spouse of such a disabled ex-service  
75 | member who, on the date of the disabled ex-service member's  
76 | death, had been married to the disabled ex-service member for at  
77 | least 5 years is also entitled to the exemption.

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