

By Senator Lawson

6-214-05

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A bill to be entitled

An act relating to tax exemptions; amending s.  
196.202, F.S.; increasing the value of property  
that is exempted from taxation for widows,  
widowers, blind persons, and totally and  
permanently disabled persons; providing an  
effective date.

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

Section 1. Section 196.202, Florida Statutes, is  
amended to read:

196.202 Property of widows, widowers, blind persons,  
and persons totally and permanently disabled.--Property to the  
value of ~~\$1,000~~\$500 of every widow, widower, blind person, or  
totally and permanently disabled person who is a bona fide  
resident of this state shall be exempt from taxation. As used  
in this section, the term "totally and permanently disabled  
person" means a person who is currently certified by a  
physician licensed in this state, by the United States  
Department of Veterans Affairs or its predecessor, or by the  
Social Security Administration to be totally and permanently  
disabled.

Section 2. This act shall take effect January 1, 2006,  
and applies to tax years beginning on or after that date.

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SENATE SUMMARY

Doubles the tax exemption for widows, widowers, blind  
persons, and totally and permanently disabled persons,  
from property "to the value of \$500" to property "to the  
value of \$1,000."