

By Senator Clary

4-307A-05

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, who is a bona fide resident
28 of the state, who was discharged under honorable conditions,
29 and who has been disabled to a degree of 10 percent or more
30 while serving during a period of wartime service as defined in
31 s. 1.01(14), or by misfortune, is entitled to the exemption

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

14 Section 3. This act shall take effect July 1, 2005.

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17 SENATE SUMMARY

18 Defines the term "ex-service member" for purposes of ch.
19 196, F.S. Extends property tax exemption to the spouse of
20 an ex-service member. Provides that an ex-service member
21 must have been discharged under honorable conditions to
22 receive the property tax exemption. Extends the exemption
23 to the unmarried surviving spouse of an ex-service member
24 if they had been married for at least 5 years at the time
25 of the ex-service member's death.
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