



1 attests the veteran's death while on active duty is prima  
2 facie evidence of the fact that the surviving spouse is  
3 entitled to an exemption under paragraph (a). The veteran need  
4 not have been a permanent resident of this state on January 1  
5 of the year in which the veteran died.

6 (c) The tax exemption that applies under paragraph (a)  
7 to the surviving spouse carries over to the benefit of the  
8 veteran's surviving spouse as long as the spouse holds the  
9 legal or beneficial title to the homestead, permanently  
10 resides thereon as specified in s. 196.031, and does not  
11 remarry. If the surviving spouse sells the property, an  
12 exemption not to exceed the amount granted from the most  
13 recent ad valorem tax roll may be transferred to his or her  
14 new residence as long as it is used as his or her primary  
15 residence and he or she does not remarry.

16 Section 2. Section 196.24, Florida Statutes, is  
17 amended to read:

18 196.24 Exemption for disabled ex-service member or  
19 surviving spouse; evidence of disability.--

20 (1) Any ex-service member, as defined in s. 196.012,  
21 who is a bona fide resident of the state, who was discharged  
22 under honorable conditions, and who has been disabled to a  
23 degree of 10 percent or more while serving during a period of  
24 wartime service as defined in s. 1.01(14), or by misfortune,  
25 is entitled to the exemption from taxation provided for in s.  
26 3(b), Art. VII of the State Constitution as provided in this  
27 section. Property to the value of \$5,000 of such a person is  
28 exempt from taxation. The production by him or her of a  
29 certificate of disability from the United States Government or  
30 the United States Department of Veterans Affairs or its  
31 predecessor before the property appraiser of the county

1 wherein the ex-service member's property lies is prima facie  
2 evidence of the fact that he or she is entitled to the  
3 exemption.

4       (2) The unremarried surviving spouse of ~~such~~ a  
5 disabled ex-service member who, on the date of the disabled  
6 ex-service member's death, had been married to the disabled  
7 ex-service member for at least 5 years is ~~also~~ entitled to the  
8 exemption provided under subsection (1). The unremarried  
9 surviving spouse is entitled to the exemption regardless of  
10 whether the ex-service member was a bona fide resident of this  
11 state on January 1 of the year in which the ex-service member  
12 died.

13           Section 3. This act shall take effect January 1, 2007.

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16                           SENATE SUMMARY

17       Provides that the unremarried surviving spouse of a  
18       veteran who died from service-connected causes while on  
19       active duty or the unremarried surviving spouse of a  
20       disabled ex-service member may claim certain exemptions  
21       from property taxes regardless of whether the veteran or  
22       ex-service member was a permanent resident of this state  
23       on January 1 of the year of death.  
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