

1 A bill to be entitled
 2 An act relating to property tax exemptions for widows,
 3 widowers, blind persons, or persons totally and
 4 permanently disabled; amending s. 196.202, F.S.;
 5 increasing the property tax exemption for residents
 6 who are widows, widowers, blind persons, or persons
 7 totally and permanently disabled; providing
 8 applicability; providing an effective date.

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

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12 Section 1. Subsection (1) of section 196.202, Florida
 13 Statutes, is amended to read:

14 196.202 Property of widows, widowers, blind persons, and
 15 persons totally and permanently disabled.—

16 (1) Property to the value of \$2,500 ~~\$500~~ of every widow,
 17 widower, blind person, or totally and permanently disabled
 18 person who is a bona fide resident of this state is exempt from
 19 taxation. As used in this section, the term "totally and
 20 permanently disabled person" means a person who is currently
 21 certified by a physician licensed in this state, by the United
 22 States Department of Veterans Affairs or its predecessor, or by
 23 the Social Security Administration to be totally and permanently
 24 disabled.

25 Section 2. The amendment made by this act to s.

CS/HB 13

2022

26 | 196.202(1), Florida Statutes, applies to tax years beginning on
27 | or after January 1, 2023.

28 | Section 3. This act shall take effect upon becoming a law.