

By Senator Rodriguez

39-00088-22

2022154__

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21

A bill to be entitled
An act relating to tax exemption; amending s. 196.202,
F.S.; revising the value of property subject to an ad
valorem tax exemption; providing an effective date.

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

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

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

(1) Property to the value of \$5,000 ~~\$500~~ of every widow,
widower, blind person, or totally and permanently disabled
person who is a bona fide resident of this state is 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, 2023.