

1 A bill to be entitled
 2 An act relating to exemptions for totally and
 3 permanently disabled veterans; amending s. 196.081,
 4 F.S.; expanding eligibility for a certain prorated
 5 refund; providing an effective date.

6
 7 Be It Enacted by the Legislature of the State of Florida:

8
 9 Section 1. Paragraph (b) of subsection (1) of section
 10 196.081, Florida Statutes, is amended to read:

11 196.081 Exemption for certain permanently and totally
 12 disabled veterans and for surviving spouses of veterans;
 13 exemption for surviving spouses of first responders who die in
 14 the line of duty.—

15 (1)

16 (b) If legal or beneficial title to property is acquired
 17 between January 1 and November 1 of any year by a veteran or his
 18 or her surviving spouse ~~receiving an exemption under this~~
 19 ~~section on another property for that tax year~~, the veteran or
 20 his or her surviving spouse may receive a refund, prorated as of
 21 the date of acquisition transfer, of the ad valorem taxes paid
 22 for the newly acquired property if he or she applies for and
 23 receives an exemption under this section for the newly acquired
 24 property in the next tax year. The veteran must have qualified
 25 as having a service-connected total and permanent disability

HB 1001

2023

26 | under subsection (2) as of January 1 of the year the new
27 | property was acquired. If the property appraiser finds that the
28 | applicant is entitled to an exemption under this section for the
29 | newly acquired property, the property appraiser shall
30 | immediately make such entries upon the tax rolls of the county
31 | that are necessary to allow the prorated refund of taxes for the
32 | previous tax year.

33 | Section 2. The amendment made by this act to s. 196.081,
34 | Florida Statutes, applies beginning with the 2024 tax roll.

35 | Section 3. This act shall take effect July 1, 2023.