

By Senator Berman

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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.; deleting a condition that a veteran or his or
5 her surviving spouse have received a specified
6 homestead tax exemption to qualify for a prorated
7 refund of ad valorem taxes paid on homestead property
8 acquired during a specified timeframe; specifying a
9 requirement for qualifying for the prorated refund;
10 providing applicability; 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. Paragraph (b) of subsection (1) of section
15 196.081, Florida Statutes, is amended to read:

16 196.081 Exemption for certain permanently and totally
17 disabled veterans and for surviving spouses of veterans;
18 exemption for surviving spouses of first responders who die in
19 the line of duty.—

20 (1)

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

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30 as having a service-connected total and permanent disability
31 under subsection (2) as of January 1 of the year the new
32 property was acquired. If the property appraiser finds that the
33 applicant is entitled to an exemption under this section for the
34 newly acquired property, the property appraiser shall
35 immediately make such entries upon the tax rolls of the county
36 that are necessary to allow the prorated refund of taxes for the
37 previous tax year.

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

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