HB 747 2023

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A bill to be entitled

An act relating to a property tax exemption for surviving spouses of veterans; amending s. 196.081, F.S.; authorizing a surviving spouse of a veteran who predeceased production of a certain letter from the Federal Government to produce the letter before the property appraiser; providing applicability; providing an effective date.

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

Section 1. Subsection (2) of section 196.081, Florida Statutes, is amended to read:

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

(2) The production by a veteran or the spouse or surviving spouse of a letter of total and permanent disability from the United States Government or United States Department of Veterans Affairs or its predecessor before the property appraiser of the county in which property of the veteran lies is prima facie evidence of the fact that the veteran or the surviving spouse is entitled to the exemption. If the veteran predeceases production of the letter, the surviving spouse may produce the letter

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6	perore the property appraiser.
7	Section 2. The amendment to s. 196.081, Florida Statutes,
8	made by this act applies beginning with the 2024 tax roll.
9	Section 3. This act shall take effect January 1, 2024.

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