

By Senator Wright

8-01087A-23

2023762\_\_

1                   A bill to be entitled  
2       An act relating to a property tax exemption for  
3       surviving spouses of veterans; amending s. 196.081,  
4       F.S.; authorizing a surviving spouse of a veteran who  
5       predeceased the issuance of a certain letter from the  
6       Federal Government to produce the letter before the  
7       property appraiser; providing applicability; providing  
8       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 (2) of section 196.081, Florida  
13       Statutes, is amended to read:

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

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

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

29       Section 3. This act shall take effect January 1, 2024.