



322536

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
01/31/2024	.	
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The Committee on Community Affairs (Collins) recommended the following:

Senate Amendment (with title amendment)

Delete everything after the enacting clause
and insert:

Section 1. Present subsection (2) of section 196.24,
Florida Statutes, is redesignated as subsection (3), and a new
subsection (2) is added to that section, read:

196.24 Exemption for disabled ex-servicemember or surviving
spouse; evidence of disability.—

(2) Any ex-servicemember as defined in s. 196.012(19) who



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11 is a bona fide resident of this state, who was discharged under
12 honorable conditions, and who has been awarded the Purple Heart
13 medal, or a combat decoration that is superior in precedence to
14 the Purple Heart, is entitled to the exemption from taxation
15 provided for in s. 3(b), Art. VII of the State Constitution, as
16 provided in this subsection. Property to the value of \$10,000 in
17 addition to the exemption offered in subsection (1) of such a
18 person is exempt from taxation. The production by him or her of
19 proof of being a Purple Heart medal recipient from the United
20 States Government, the Department of Defense, or any Armed
21 Service of the United States or its predecessor before the
22 property appraiser of the county wherein the ex-servicemember's
23 property lies is prima facie evidence of the fact that he or she
24 is entitled to the exemption. The unremarried surviving spouse
25 of a recipient of such a Purple Heart, or a combat decoration
26 that is superior in precedence to the Purple Heart, is also
27 entitled to the exemption.

28 Section 2. This act shall take effect July 1, 2024.

30 ===== T I T L E A M E N D M E N T =====

31 And the title is amended as follows:

32 Delete everything before the enacting clause
33 and insert:

34 A bill to be entitled
35 An act relating to property tax exemption of ex-
36 servicemembers; amending s. 196.24, F.S.; providing a
37 property tax exemption for certain ex-servicemembers
38 who have been awarded a Purple Heart or certain combat
39 decorations; providing that the unremarried surviving



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spouse is entitled to such exemption; providing an
effective date.