



407070

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
02/13/2024	.	
	.	
	.	
	.	

The Committee on Finance and Tax (Collins) recommended the following:

Senate Amendment (with title amendment)

Delete everything after the enacting clause
and insert:

Section 1. Section 196.083, Florida Statutes, is created to
read:

196.083 Exemption for veteran recipients of the Purple
Heart medal; surviving spouse carryover.-

(1) Each veteran who has received the Purple Heart medal
shall receive an exemption of up to \$10,000 from the amount of



407070

11 the ad valorem tax otherwise owed on homestead property that the
12 veteran owns and resides on if the veteran was honorably
13 discharged upon separation from military service.

14 (2) If the veteran predeceases his or her spouse and if,
15 upon the death of the veteran, the spouse holds the legal or
16 beneficial title to the homestead and permanently resides
17 thereon as specified in s. 196.031, the exemption from ad
18 valorem tax which the veteran received carries over to the
19 benefit of the veteran's spouse until such time as he or she
20 remarries or sells or otherwise disposes of the property. If the
21 spouse sells or otherwise disposes of the property, an exemption
22 not to exceed the dollar amount granted from the most recent ad
23 valorem tax roll may be transferred to his or her new residence,
24 as long as it is used as his or her primary residence and he or
25 she does not remarry.

26 (3) To qualify for the exemption granted under this
27 section, an applicant must, by March 1, submit all of the
28 following to the county property appraiser:

29 (a) Official documentation from the United States
30 Government demonstrating receipt of the Purple Heart medal,
31 including, but not limited to, the DD-214, DD-215, or other
32 discharge forms listing awards, general or permanent orders, or
33 a Purple Heart award certificate.

34 (b) A copy of the veteran's honorable discharge.

35
36 Any applicant who is qualified to receive an exemption under
37 this section and who fails to file an application by March 1 may
38 file an application for the exemption and may file, pursuant to
39 s. 194.011(3), a petition with the value adjustment board



40 requesting that the exemption be granted. Such application and
41 petition are subject to the same procedures as those set forth
42 in s. 196.011(8) for exemptions.

43 (4) If the property appraiser denies the request for an
44 exemption, the appraiser must notify the applicant in writing,
45 stating the reasons for denial, on or before July 1 of the year
46 for which the application was filed. The applicant may reapply
47 for the exemption in a subsequent year using the procedure in
48 this section. All notifications must specify the right to appeal
49 to the value adjustment board and the procedures to follow in
50 obtaining such an appeal under s. 196.193(5).

51 (5) An applicant for the exemption under this section may
52 apply for the exemption before receiving the necessary
53 documentation from the United States Government. Upon receipt of
54 the documentation, the exemption shall be granted as of the date
55 of the original application, and the excess taxes paid shall be
56 refunded. Any refund of excess taxes paid shall be limited to
57 those paid during the 4-year period of limitation set forth in
58 s. 197.182(1) (e).

59 Section 2. This act shall take effect on the effective date
60 of the amendment to the State Constitution proposed by SJR 1686,
61 or a similar joint resolution having substantially the same
62 specific intent and purpose, if such amendment is approved at
63 the next general election or at an earlier special election
64 specifically authorized by law for that purpose.

65
66 ===== T I T L E A M E N D M E N T =====

67 And the title is amended as follows:

68 Delete everything before the enacting clause



407070

69 and insert:

70 A bill to be entitled
71 An act relating to an ad valorem tax exemption for
72 veteran recipients of the Purple Heart medal; creating
73 s. 196.083, F.S.; providing an ad valorem tax
74 exemption on homestead property for certain veterans
75 who have received a Purple Heart medal; providing that
76 such exemptions carry over to the benefit of surviving
77 spouses under specified conditions; authorizing the
78 spouse to transfer the exemption to another permanent
79 residence under specified conditions; providing
80 application procedures; providing a procedure by which
81 an applicant may file an application after a specified
82 date and request the exemption; specifying
83 requirements if a property appraiser denies such
84 application; providing for an appeal to the value
85 adjustment board; authorizing an applicant to reapply
86 in a subsequent year; authorizing an applicant to
87 apply for the exemption before receiving certain
88 documentation from the Federal Government; requiring
89 refunds of excess taxes paid under certain
90 circumstances; providing a contingent effective date.