



805652

LEGISLATIVE ACTION

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

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

1 **Senate Amendment to Amendment (407070) (with title**
2 **amendment)**

3
4 Delete lines 9 - 33
5 and insert:

6 (1) Each veteran who has received any of the following
7 medals shall receive an exemption of up to \$10,000 from the
8 amount of the ad valorem tax otherwise owed on homestead
9 property that the veteran owns and resides thereon if the
10 veteran was honorably discharged upon separation from military



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11 service:

12 (a) The Purple Heart.

13 (b) The Medal of Honor.

14 (c) The Navy Cross.

15 (d) The Air Force Cross.

16 (e) The Distinguished Service Cross.

17 (f) The Distinguished Service Medal with Combat V.

18 (g) The Silver Star.

19 (h) The Legion of Merit with Combat V.

20 (i) The Distinguished Flying Cross.

21 (j) The Bronze Star with Combat V.

22 (2) If the veteran predeceases his or her spouse and if,

23 upon the death of the veteran, the spouse holds the legal or

24 beneficial title to the homestead and permanently resides

25 thereon as specified in s. 196.031, the exemption from ad

26 valorem tax which the veteran received carries over to the

27 benefit of the veteran's spouse until such time as he or she

28 remarries or sells or otherwise disposes of the property. If the

29 spouse sells or otherwise disposes of the property, an exemption

30 not to exceed the dollar amount granted from the most recent ad

31 valorem tax roll may be transferred to his or her new residence,

32 as long as it is used as his or her primary residence and he or

33 she has not remarried.

34 (3) To qualify for the exemption granted under this

35 section, an applicant must, by March 1, submit all of the

36 following to the county property appraiser:

37 (a) Official documentation from the United States

38 Government demonstrating receipt of a medal specified in

39 subsection (1), including, but not limited to, the DD-214, DD-



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40 215, or other discharge form listing such award, general or
41 permanent orders, or an award certificate.

42
43 ===== T I T L E A M E N D M E N T =====

44 And the title is amended as follows:

45 Delete lines 72 - 75

46 and insert:

47 veteran recipients of certain medals; creating s.
48 196.083, F.S.; providing an ad valorem tax exemption
49 on homestead property for certain veterans who have
50 received certain medals; providing that