

By Senator Collins

14-00667A-24

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1                   A bill to be entitled  
2           An act relating to property tax discount for disabled  
3           veterans; amending s. 196.082, F.S.; revising  
4           eligibility for a tax discount for certain disabled  
5           veterans; providing a contingent effective date.

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

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9           Section 1. Subsection (1) and paragraph (c) of subsection  
10          (4) of section 196.082, Florida Statutes, are amended to read:

11           196.082 Discounts for disabled veterans; surviving spouse  
12          carryover.—

13           (1) Each veteran who ~~is age 65 or older and~~ is partially or  
14          totally permanently disabled shall receive a discount from the  
15          amount of the ad valorem tax otherwise owed on homestead  
16          property that the veteran owns and resides in if:

17           (a) The disability was combat-related; ~~and~~

18           (b) The veteran was honorably discharged upon separation  
19          from military service; and

20           (c) The veteran has been awarded the Purple Heart medal.

21           (4) To qualify for the discount granted under this section,  
22          an applicant must submit to the county property appraiser by  
23          March 1:

24           (c) Proof that the veteran has been awarded the Purple  
25          Heart medal ~~of age as of January 1 of the year to which the~~  
26          ~~discount will apply.~~

27  
28          Any applicant who is qualified to receive a discount under this  
29          section and who fails to file an application by March 1 may file

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30 an application for the discount and may file, pursuant to s.  
31 194.011(3), a petition with the value adjustment board  
32 requesting that the discount be granted. Such application and  
33 petition shall be subject to the same procedures as for  
34 exemptions set forth in s. 196.011(8).

35 Section 2. This act shall take effect on the effective date  
36 of the amendment to the State Constitution proposed by SJR \_\_\_\_,  
37 or a similar joint resolution having substantially the same  
38 specific intent and purpose, if such amendment is approved at  
39 the next general election or at an earlier special election  
40 specifically authorized by law for that purpose.