

By the Committee on Community Affairs; and Senator Collins

578-02603-24

20241684c1

1                   A bill to be entitled  
2           An act relating to property tax exemption of ex-  
3           servicemembers; amending s. 196.24, F.S.; providing a  
4           property tax exemption for certain ex-servicemembers  
5           who have been awarded a Purple Heart or certain combat  
6           decorations; providing that the unremarried surviving  
7           spouse is entitled to such exemption; providing an  
8           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. Present subsection (2) of section 196.24,  
13   Florida Statutes, is redesignated as subsection (3), and a new  
14   subsection (2) is added to that section, read:

15           196.24 Exemption for disabled ex-servicemember or surviving  
16   spouse; evidence of disability.—

17           (2) Any ex-servicemember as defined in s. 196.012(19) who  
18   is a bona fide resident of this state, who was discharged under  
19   honorable conditions, and who has been awarded the Purple Heart  
20   medal, or a combat decoration that is superior in precedence to  
21   the Purple Heart, is entitled to the exemption from taxation  
22   provided for in s. 3(b), Art. VII of the State Constitution, as  
23   provided in this subsection. Property to the value of \$10,000 in  
24   addition to the exemption offered in subsection (1) of such a  
25   person is exempt from taxation. The production by him or her of  
26   proof of being a Purple Heart medal recipient from the United  
27   States Government, the Department of Defense, or any Armed  
28   Service of the United States or its predecessor before the  
29   property appraiser of the county wherein the ex-servicemember's

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30 property lies is prima facie evidence of the fact that he or she  
31 is entitled to the exemption. The unremarried surviving spouse  
32 of a recipient of such a Purple Heart, or a combat decoration  
33 that is superior in precedence to the Purple Heart, is also  
34 entitled to the exemption.

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