



473868

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 (287904) (with directory and**
2 **title amendments)**

3
4 Delete lines 63 - 94
5 and insert:

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



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- 11 a. The Purple Heart.
12 b. The Medal of Honor.
13 c. The Navy Cross.
14 d. The Air Force Cross.
15 e. The Distinguished Service Cross.
16 f. The Distinguished Service Medal with Combat V.
17 g. The Silver Star.
18 h. The Legion of Merit with Combat V.
19 i. The Distinguished Flying Cross.
20 j. The Bronze Star with Combat V.
21 (2) To qualify for the exemption granted by paragraph (1),
22 an applicant must submit to the county property appraiser, by
23 March 1, a copy of official documentation from the United States
24 Government of the veteran's receipt of a medal specified in
25 paragraph (1) and proof of the veteran's honorable discharge. If
26 the property appraiser denies the request for an exemption, the
27 appraiser must notify the applicant in writing of the reasons
28 for the denial, and the veteran may reapply. The Legislature
29 may, by general law, waive the annual application requirement in
30 subsequent years.
31 (3) If a veteran who receives the exemption described in
32 paragraph (1) predeceases his or her spouse, and if, upon the
33 death of the veteran, the surviving spouse holds the legal or
34 beneficial title to the homestead property and permanently
35 resides thereon, the exemption carries over to the surviving
36 spouse until he or she remarries or sells or otherwise disposes
37 of the homestead property. If the surviving spouse sells or
38 otherwise disposes of the property, an exemption not to exceed
39 the dollar amount granted from the most recent ad valorem tax



40 roll may be transferred to the surviving spouse's new homestead
41 property, if used as his or her permanent residence and he or
42 she has not remarried.

43 ARTICLE XII

44 SCHEDULE

45 Ad valorem tax exemption for veteran recipients of certain
46 medals.-The amendment to Section 6 of Article VII, relating to
47 the ad valorem tax exemption for veterans who have received
48 certain medals and their surviving spouses, and

49
50 ===== D I R E C T O R Y C L A U S E A M E N D M E N T =====

51 And the directory clause is amended as follows:

52 Delete lines 100 - 104

53 and insert:

54 AD VALOREM TAX EXEMPTION FOR VETERAN RECIPIENTS OF CERTAIN
55 MEDALS.-Proposing an amendment to the State Constitution to
56 provide a \$10,000 exemption from ad valorem tax on homestead
57 property to veterans who have received certain medals. If a
58 veteran who has received the exemption

59
60 ===== T I T L E A M E N D M E N T =====

61 And the title is amended as follows:

62 Delete line 114

63 and insert:

64 recipients of certain medals and their