

1 A bill to be entitled
 2 An act relating to a property tax exemption for
 3 surviving spouses of veterans; amending s. 196.081,
 4 F.S.; authorizing a surviving spouse of a veteran who
 5 predeceased the issuance of a certain letter from the
 6 Federal Government to produce the letter before the
 7 property appraiser; providing applicability; providing
 8 an 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. Subsection (2) of section 196.081, Florida
 13 Statutes, is amended to read:

14 196.081 Exemption for certain permanently and totally
 15 disabled veterans and for surviving spouses of veterans;
 16 exemption for surviving spouses of first responders who die in
 17 the line of duty.—

18 (2) The production by a veteran or the spouse or surviving
 19 spouse of a letter of total and permanent disability from the
 20 United States Government or United States Department of Veterans
 21 Affairs or its predecessor before the property appraiser of the
 22 county in which property of the veteran lies is prima facie
 23 evidence of the fact that the veteran or the surviving spouse is
 24 entitled to the exemption. If the veteran predeceases the
 25 issuance of the letter, the surviving spouse may produce the

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26 | letter before the property appraiser.

27 | Section 2. The amendment to s. 196.081, Florida Statutes,
28 | made by this act applies beginning with the 2025 tax roll.

29 | Section 3. This act shall take effect January 1, 2025.