

1                   A bill to be entitled  
 2           An act relating to sales tax exemption for disabled  
 3           veterans; amending s. 212.08, F.S.; creating an  
 4           exemption from specified taxes for sales made to  
 5           certain veterans; requiring a person seeking an  
 6           exemption to apply to the Department of Revenue using  
 7           a certain form and submit supporting documentation as  
 8           required by the department; requiring the department  
 9           to adopt rules; providing an effective date.

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

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 13           **Section 1. Subsection (20) is added to section 212.08,**  
 14 **Florida Statutes, to read:**

15           212.08 Sales, rental, use, consumption, distribution, and  
 16 storage tax; specified exemptions.—The sale at retail, the  
 17 rental, the use, the consumption, the distribution, and the  
 18 storage to be used or consumed in this state of the following  
 19 are hereby specifically exempt from the tax imposed by this  
 20 chapter.

21           (20) EXEMPTIONS; VETERANS.—

22           (a) There are exempt from the tax imposed by this chapter,  
 23 sales made to a disabled veteran with a service-connected  
 24 disability rating of 100 percent.

25           (b) To be eligible for an exemption under this subsection

26 | the person seeking the exemption must apply to the department  
27 | for a tax exemption certificate using a form prescribed by the  
28 | department and must submit supporting documentation as required  
29 | by the department.

30 | (c) The department shall adopt rules to implement this  
31 | subsection.

32 | **Section 2.** This act shall take effect July 1, 2025.