

By Senator Arrington

25-00737-25

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1                   A bill to be entitled  
2           An act relating to tax exemption for disabled ex-  
3           servicemembers; amending s. 196.24, F.S.; increasing  
4           the value of a tax exemption for certain disabled ex-  
5           servicemembers; providing an 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) of section 196.24, Florida  
10          Statutes, is amended to read:

11           196.24 Exemption for disabled ex-servicemember or surviving  
12          spouse; evidence of disability.—

13           (1) Any ex-servicemember, as defined in s. 196.012, who is  
14          a bona fide resident of the state, who was discharged under  
15          honorable conditions, and who has been disabled to a degree of  
16          10 percent or more by misfortune or while serving during a  
17          period of wartime service as defined in s. 1.01(14) is entitled  
18          to the exemption from taxation provided for in s. 3(b), Art. VII  
19          of the State Constitution as provided in this section. Property  
20          to the value of \$10,000 ~~\$5,000~~ of such a person is exempt from  
21          taxation. The production by him or her of a certificate of  
22          disability from the United States Government or the United  
23          States Department of Veterans Affairs or its predecessor before  
24          the property appraiser of the county wherein the ex-  
25          servicemember's property lies is prima facie evidence of the  
26          fact that he or she is entitled to the exemption. The  
27          unremarried surviving spouse of such a disabled ex-servicemember  
28          is also entitled to the exemption.

29           Section 2. This act shall take effect July 1, 2025.