

By Senator Wright

8-00094-25

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1 A bill to be entitled
2 An act relating to the property tax exemption for
3 surviving spouses of veterans; amending s. 196.081,
4 F.S.; authorizing the surviving spouses of veterans
5 who predecease the issuance of a certain letter from
6 the Federal Government to produce the letter before
7 the property appraiser; providing applicability;
8 providing 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 a veteran predeceases the issuance
25 of such letter, the surviving spouse may produce the letter
26 before the property appraiser as prima facie evidence of the
27 fact that the surviving spouse is entitled to the exemption.

28 Section 2. The amendment to s. 196.081, Florida Statutes,
29 made by this act first applies to the 2026 tax roll.

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Section 3. This act shall take effect July 1, 2025.