HB 39

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.
6	
7	Be It Enacted by the Legislature of the State of Florida:
8	
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
12	surviving 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 $\frac{\$10,000}{\$5,000}$ 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
	Page 1 of 2

CODING: Words stricken are deletions; words underlined are additions.

2025

HB 39

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.

Page 2 of 2

CODING: Words stricken are deletions; words <u>underlined</u> are additions.

2025