

By the Committee on Finance and Tax; and Senator Polsky

593-02829-26

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1 A bill to be entitled
2 An act relating to ad valorem tax exemption for
3 disabled veterans; amending s. 196.081, F.S.; revising
4 a limitation on the amount of a tax exemption that a
5 surviving spouse may transfer to a new residence;
6 providing an effective date.

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

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10 Section 1. Subsection (3), paragraph (b) of subsection (4),
11 and paragraph (b) of subsection (6) of section 196.081, Florida
12 Statutes, are amended to read:

13 196.081 Exemption for certain permanently and totally
14 disabled veterans and for surviving spouses of veterans;
15 exemption for surviving spouses of first responders who die in
16 the line of duty.—

17 (3) If the totally and permanently disabled veteran
18 predeceases his or her spouse and if, upon the death of the
19 veteran, the spouse holds the legal or beneficial title to the
20 homestead and permanently resides thereon as specified in s.
21 196.031, the exemption from taxation carries over to the benefit
22 of the veteran's spouse until such time as he or she remarries
23 or sells or otherwise disposes of the property. If the spouse
24 sells the property, the spouse may transfer an exemption not to
25 exceed 120 percent of the amount granted from the most recent ad
26 valorem tax roll to his or her new residence, as long as it is
27 used as his or her primary residence and he or she does not
28 remarry.

29 (4) Any real estate that is owned and used as a homestead

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30 by the surviving spouse of a veteran who died from service-
31 connected causes while on active duty as a member of the United
32 States Armed Forces and for whom a letter from the United States
33 Government or United States Department of Veterans Affairs or
34 its predecessor has been issued certifying that the veteran who
35 died from service-connected causes while on active duty is
36 exempt from taxation.

37 (b) The tax exemption carries over to the benefit of the
38 veteran's surviving spouse as long as the spouse holds the legal
39 or beneficial title to the homestead, permanently resides
40 thereon as specified in s. 196.031, and does not remarry. If the
41 surviving spouse sells the property, the spouse may transfer an
42 exemption not to exceed 120 percent of the amount granted under
43 the most recent ad valorem tax roll to his or her new residence
44 as long as it is used as his or her primary residence and he or
45 she does not remarry.

46 (6) Any real estate that is owned and used as a homestead
47 by the surviving spouse of a first responder who died in the
48 line of duty while employed by the United States Government, the
49 state, or any political subdivision of the state, including
50 authorities and special districts, and for whom a letter from
51 the United States Government, the state, or appropriate
52 political subdivision of the state, or other authority or
53 special district, has been issued which legally recognizes and
54 certifies that the first responder died in the line of duty
55 while employed as a first responder is exempt from taxation.

56 (b) The tax exemption applies as long as the surviving
57 spouse holds the legal or beneficial title to the homestead,
58 permanently resides thereon as specified in s. 196.031, and does

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59 not remarry. If the surviving spouse sells the property, the
60 spouse may transfer an exemption not to exceed 120 percent of
61 the amount granted under the most recent ad valorem tax roll to
62 his or her new residence if it is used as his or her primary
63 residence and he or she does not remarry.

64 Section 2. This act shall take effect July 1, 2026.