



216690

LEGISLATIVE ACTION

Senate

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House

The Committee on Appropriations (Rouson) recommended the following:

Senate Amendment (with title amendment)

Between lines 139 and 140

insert:

Section 5. Subsections (1), (2), and (5) of section 196.101, Florida Statutes, are amended to read:

196.101 Exemption for totally and permanently disabled persons.—

(1) Any real estate used and owned as a homestead by any quadriplegic or paraplegic is exempt from taxation.



11 (2) Any real estate used and owned as a homestead by a
12 ~~paraplegic~~, hemiplegic, or other totally and permanently
13 disabled person, as defined in s. 196.012(11), who must use a
14 wheelchair for mobility or who is legally blind, is exempt from
15 taxation.

16 (5) The physician's certification shall read as follows:

17
18 PHYSICIAN'S CERTIFICATION OF
19 TOTAL AND PERMANENT DISABILITY
20

21 I, ...(name of physician)..., a physician licensed pursuant to
22 chapter 458 or chapter 459, Florida Statutes, hereby certify Mr.
23 Mrs. Miss Ms.(name of totally and
24 permanently disabled person)..., social security number, is
25 totally and permanently disabled as of January 1, ...(year)...,
26 due to the following mental or physical condition(s):

27
28 Quadriplegia

29 ~~.... Paraplegia~~

30 Hemiplegia

31 Other total and permanent disability requiring use of
32 a wheelchair for mobility

33 Legal Blindness
34

35 It is my professional belief that the above-named condition(s)
36 render Mr. Mrs. Miss Ms.(name of totally
37 and permanently disabled person)... totally and permanently
38 disabled, and that the foregoing statements are true, correct,
39 and complete to the best of my knowledge and professional



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40 belief.
 41
 42 Signature
 43 Address (print)
 44 Date
 45 Florida Board of Medicine or Osteopathic Medicine license number
 46
 47 Issued on

49 NOTICE TO TAXPAYER: Each Florida resident applying for a total
 50 and permanent disability exemption must present to the county
 51 property appraiser, on or before March 1 of each year, a copy of
 52 this form or a letter from the United States Department of
 53 Veterans Affairs or its predecessor. Each form is to be
 54 completed by a licensed Florida physician.

56 NOTICE TO TAXPAYER AND PHYSICIAN: Section 196.131(2), Florida
 57 Statutes, provides that any person who shall knowingly and
 58 willfully give false information for the purpose of claiming
 59 homestead exemption shall be guilty of a misdemeanor of the
 60 first degree, punishable by a term of imprisonment not exceeding
 61 1 year or a fine not exceeding \$5,000, or both.

63 ===== T I T L E A M E N D M E N T =====

64 And the title is amended as follows:

65 Delete line 8
 66 and insert:
 67 providing applicability; amending s. 196.101, F.S.;
 68 exempting from taxation real estate used and owed as a



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homestead by a paraplegic; conforming provisions to
changes made by the act; amending s. 196.1978, F.S.;