



287904

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
02/13/2024	.	
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The Committee on Finance and Tax (Collins) recommended the following:

Senate Amendment (with ballot and title amendments)

Delete lines 77 - 140

and insert:

(e) (1) Each veteran who is age 65 or older who is partially or totally permanently disabled shall receive a discount from the amount of the ad valorem tax otherwise owed on homestead property the veteran owns and resides in if the disability was combat related and the veteran was honorably discharged upon separation from military service. The discount shall be in a



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11 percentage equal to the percentage of the veteran's permanent,
12 service-connected disability as determined by the United States
13 Department of Veterans Affairs. To qualify for the discount
14 granted by this paragraph, an applicant must submit to the
15 county property appraiser, by March 1, an official letter from
16 the United States Department of Veterans Affairs stating the
17 percentage of the veteran's service-connected disability and
18 such evidence that reasonably identifies the disability as
19 combat related and a copy of the veteran's honorable discharge.
20 If the property appraiser denies the request for a discount, the
21 appraiser must notify the applicant in writing of the reasons
22 for the denial, and the veteran may reapply. The Legislature
23 may, by general law, waive the annual application requirement in
24 subsequent years.

25 (2) If a veteran who receives the discount described in
26 paragraph (1) predeceases his or her spouse, and if, upon the
27 death of the veteran, the surviving spouse holds the legal or
28 beneficial title to the homestead property and permanently
29 resides thereon, the discount carries over to the surviving
30 spouse until he or she remarries or sells or otherwise disposes
31 of the homestead property. If the surviving spouse sells or
32 otherwise disposes of the property, a discount not to exceed the
33 dollar amount granted from the most recent ad valorem tax roll
34 may be transferred to the surviving spouse's new homestead
35 property, if used as his or her permanent residence and he or
36 she has not remarried.

37 (3) This subsection is self-executing and does not require
38 implementing legislation.

39 (f) By general law and subject to conditions and



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40 limitations specified therein, the Legislature may provide ad
41 valorem tax relief equal to the total amount or a portion of the
42 ad valorem tax otherwise owed on homestead property to:

43 (1) The surviving spouse of a veteran who died from
44 service-connected causes while on active duty as a member of the
45 United States Armed Forces.

46 (2) The surviving spouse of a first responder who died in
47 the line of duty.

48 (3) A first responder who is totally and permanently
49 disabled as a result of an injury or injuries sustained in the
50 line of duty. Causal connection between a disability and service
51 in the line of duty shall not be presumed but must be determined
52 as provided by general law. For purposes of this paragraph, the
53 term "disability" does not include a chronic condition or
54 chronic disease, unless the injury sustained in the line of duty
55 was the sole cause of the chronic condition or chronic disease.

56

57 As used in this subsection and as further defined by general
58 law, the term "first responder" means a law enforcement officer,
59 a correctional officer, a firefighter, an emergency medical
60 technician, or a paramedic, and the term "in the line of duty"
61 means arising out of and in the actual performance of duty
62 required by employment as a first responder.

63 (g) (1) Each veteran who has received the Purple Heart medal
64 shall receive an exemption up to \$10,000 from the ad valorem tax
65 otherwise owed on homestead property the veteran owns and
66 resides on if the veteran was honorably discharged upon
67 separation from military service. To qualify for the exemption
68 granted by this paragraph, an applicant must submit to the



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69 county property appraiser, by March 1, a copy of official
70 documentation from the United States Government of the veteran's
71 receipt of the Purple Heart medal and a copy of the veteran's
72 honorable discharge. If the property appraiser denies the
73 request for an exemption, the appraiser must notify the
74 applicant in writing of the reasons for the denial, and the
75 veteran may reapply. The Legislature may, by general law, waive
76 the annual application requirement in subsequent years.

77 (2) If a veteran who receives the exemption described in
78 paragraph (1) predeceases his or her spouse, and if, upon the
79 death of the veteran, the surviving spouse holds the legal or
80 beneficial title to the homestead property and permanently
81 resides thereon, the exemption carries over to the surviving
82 spouse until he or she remarries or sells or otherwise disposes
83 of the homestead property. If the surviving spouse sells or
84 otherwise disposes of the property, an exemption not to exceed
85 the dollar amount granted from the most recent ad valorem tax
86 roll may be transferred to the surviving spouse's new homestead
87 property, if used as his or her permanent residence and he or
88 she has not remarried.

89 ARTICLE XII

90 SCHEDULE

91 Ad valorem tax exemption for veteran recipients of the
92 Purple Heart medal.—The amendment to Section 6 of Article VII,
93 relating to the ad valorem tax exemption for veterans who have
94 received the Purple Heart medal and their surviving spouses, and
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96 ===== B A L L O T S T A T E M E N T A M E N D M E N T =====

97 And the ballot statement is amended as follows:



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98 Delete lines 147 - 155

99 and insert:

100 AD VALOREM TAX EXEMPTION FOR VETERAN RECIPIENTS OF THE
101 PURPLE HEART MEDAL.—Proposing an amendment to the State
102 Constitution to provide a \$10,000 exemption from ad valorem tax
103 on homestead property to veterans who have received the Purple
104 Heart medal. If a veteran who has received the exemption
105 predeceases his or her spouse, the amendment allows the
106 exemption to carry over to the surviving spouse. If approved,
107

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

109 And the title is amended as follows:

110 Delete lines 4 - 7

111 and insert:

112 Article XII of the State Constitution to provide an ad
113 valorem homestead property tax exemption to veteran
114 recipients of the Purple Heart medal and their
115 surviving spouses, and to provide an effective date.