

**Committee on Military Affairs, Space,
And Domestic Security**

**CS/HJR 93 — Homestead Property Tax Exemption for Surviving Spouse of
Military Veteran or First Responder**

by Finance and Tax Committee; and Rep. Harrison and others (CS/SJR 1056 by Military Affairs, Space, and Domestic Security Committee; and Senators Norman and Sachs)

The joint resolution proposes an amendment to Art. VII, s. 6, State Constitution that would allow the Legislature to provide ad valorem tax relief to the surviving spouse of a veteran who died from service-connected causes while on active duty as a member of the U.S. Armed Forces and to the surviving spouse of a first responder who died in the line of duty. The amount of tax relief, to be defined by general law, may partially, or totally, exempt the ad valorem tax owed on homestead property.

Section 32 is added to Art. XII, State Constitution to provide that if approved by voters, the amendment permitting the Legislature to provide ad valorem relief to surviving spouses of veterans who died from service-connected causes and first responders who died in the line of duty shall take effect January 1, 2013.

If approved by 60 percent of persons voting in the November 2012 General Election, these provisions will take effect on January 1, 2013.

Vote: Senate 40-0; House 115-0