

CHAMBER ACTION

1 The Committee on Local Government & Veterans' Affairs recommends  
2 the following:

3  
4 **Committee Substitute**

5 Remove the entire bill and insert:

6 A bill to be entitled

7 An act relating to property tax exemptions; amending s.  
8 196.012, F.S.; defining the term "ex-service member";  
9 amending s. 196.081, F.S.; providing an exemption for  
10 surviving spouses of certain members of the Armed Forces  
11 of a nation allied with the United States under certain  
12 circumstances; amending s. 196.24, F.S.; entitling  
13 disabled ex-service members and the surviving spouses of  
14 such persons to an exemption from taxation of the value of  
15 certain property under certain circumstances; providing  
16 for grandfathering persons currently receiving the  
17 exemption; providing an effective date.

18  
19 Be It Enacted by the Legislature of the State of Florida:

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21 Section 1. Subsection (20) is added to section 196.012,  
22 Florida Statutes, to read:

23 196.012 Definitions.--For the purpose of this chapter, the  
 24 following terms are defined as follows, except where the context  
 25 clearly indicates otherwise:

26 (20) "Ex-service member" means any person who has served  
 27 as a member of the United States Armed Forces on active duty or  
 28 state active duty, a member of the Florida National Guard, or a  
 29 member of the United States Armed Forces Reserve.

30 Section 2. Subsections (1) and (2) of section 196.081,  
 31 Florida Statutes, are amended to read:

32 196.081 Exemption for certain permanently and totally  
 33 disabled veterans and for surviving spouses of veterans.--

34 (1)(a) Any real estate that is owned and used as a  
 35 homestead by a veteran who was honorably discharged with a  
 36 service-connected total and permanent disability and for whom a  
 37 letter from the United States Government or United States  
 38 Department of Veterans Affairs or its predecessor has been  
 39 issued certifying that the veteran is totally and permanently  
 40 disabled is exempt from taxation, if the veteran is a permanent  
 41 resident of this state on January 1 of the tax year for which  
 42 exemption is being claimed or was a permanent resident of this  
 43 state on January 1 of the year the veteran died.

44 (b) Any real estate that is owned and used as a homestead  
 45 by a veteran who, while a citizen of the United States, served  
 46 as a member of the armed services of a nation that was an ally  
 47 of the United States, was honorably discharged with a service-  
 48 connected total and permanent disability, and for whom a letter  
 49 from the government, or that government's veterans service  
 50 agency, in whose armed services the veteran served has been

51 issued certifying that the veteran is totally and permanently  
 52 disabled, is exempt from taxation, if the veteran is a permanent  
 53 resident of this state on January 1 of the tax year for which  
 54 exemption is being claimed or was a permanent resident of this  
 55 state on January 1 of the year the veteran died.

56 (2) The production by a veteran or the spouse or surviving  
 57 spouse of a letter of total and permanent disability required in  
 58 subsection (1) from the United States Government or United  
 59 States Department of Veterans Affairs or its predecessor before  
 60 the property appraiser of the county in which property of the  
 61 veteran lies is prima facie evidence of the fact that the  
 62 veteran or the surviving spouse is entitled to the exemption.

63 Section 3. Section 196.24, Florida Statutes, is amended to  
 64 read:

65 196.24 Exemption for disabled ex-service member or  
 66 surviving spouse; evidence of disability.--Any ex-service  
 67 member, as defined in s. 196.012, who is a bona fide resident of  
 68 the state, who was honorably discharged, and who has been  
 69 disabled to a degree of 10 percent or more while serving during  
 70 a period of wartime service as defined in s. 1.01(14), or by  
 71 misfortune, is entitled to the exemption from taxation provided  
 72 for in s. 3(b), Art. VII of the State Constitution as provided  
 73 in this section. Property to the value of \$5,000 of such a  
 74 person is exempt from taxation. The production by him or her of  
 75 a certificate of disability from the United States Government or  
 76 the United States Department of Veterans Affairs or its  
 77 predecessor before the property appraiser of the county wherein  
 78 the ex-service member's property lies is prima facie evidence of

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79 | the fact that he or she is entitled to the exemption. The  
80 | unremarried surviving spouse of such a disabled ex-service  
81 | member who, on the date of the disabled ex-service member's  
82 | death, had been married to the disabled ex-service member for at  
83 | least 5 years is also entitled to the exemption.

84 |       Section 4. This act shall take effect July 1, 2004.