

By Senator Hutson

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1 A bill to be entitled
2 An act relating to tax exemptions for disabled
3 veterans; amending s. 196.183, F.S.; providing that a
4 certain exemption from tangible personal property
5 applies to mobile homes owned and operated by certain
6 veterans; amending s. 320.10, F.S.; providing an
7 exemption from license taxes for mobile homes owned
8 and operated by certain veterans; providing an
9 effective date.

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

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13 Section 1. Subsection (6) of section 196.183, Florida
14 Statutes, is amended to read:

15 196.183 Exemption for tangible personal property.—

16 (6) The exemption provided in this section does not apply
17 to a mobile home that is presumed to be tangible personal
18 property pursuant to s. 193.075(2) unless the mobile home is
19 owned by and operated exclusively for the personal use of a
20 veteran who was honorably discharged with a service-connected
21 total and permanent disability and for whom a letter from the
22 United States Government or the United States Department of
23 Veterans Affairs or its predecessor has been issued certifying
24 that the veteran is totally and permanently disabled.

25 Section 2. Subsection (1) of section 320.10, Florida
26 Statutes, is amended to read:

27 320.10 Exemptions.—

28 (1) The provisions of s. 320.08 do not apply to:

29 (a) Any motor vehicle or mobile home owned by, and operated

7-01227-21

2021986__

30 exclusively for the personal use of, any member of the United
31 States Armed Forces who is not a resident of this state and who
32 is stationed in the state while in compliance with military or
33 naval orders;

34 (b) Any motor vehicle owned or operated exclusively by the
35 Federal Government;

36 (c) Any motor vehicle owned and operated exclusively for
37 the benefit of the Boys' Clubs of America, the National Audubon
38 Society, the National Children's Cardiac Hospital, any humane
39 society, any nationally chartered veterans' organization that
40 maintains a state headquarters in this state, the Children's
41 Bible Mission, the Boy Scouts of America, the Girl Scouts of
42 America, the Salvation Army, the American National Red Cross,
43 the United Service Organization, any local member unit of the
44 National Urban League which provides free services to municipal
45 and county residents who are in need of such services, the Young
46 Men's Christian Association, the Young Men's Hebrew Association,
47 the Camp Fire Girls' Council, the Young Women's Christian
48 Association, the Young Women's Hebrew Association, any local
49 member unit of the Arc of Florida, the Children's Home Society
50 of Florida, or the Goodwill Industries. A not-for-profit
51 organization named in this paragraph, and its local affiliate
52 organizations, is eligible for the exemption if it maintains
53 current articles of incorporation on file with the Department of
54 State and qualifies as a not-for-profit organization under s.
55 212.08;

56 (d) Any motor vehicle owned and operated by a church,
57 temple, or synagogue for exclusive use as a community service
58 van or to transport passengers without compensation to religious

7-01227-21

2021986__

59 services or for religious education;

60 (e) Any motor vehicle owned and operated by the Civil Air
61 Patrol or the United States Coast Guard Auxiliary;

62 (f) Any mobile blood bank unit when operated as a nonprofit
63 service by an organization;

64 (g) Any mobile X-ray unit or truck or bus used exclusively
65 for public health purposes;

66 (h) Any school bus owned and operated by a nonprofit
67 educational or religious corporation;

68 (i) Any vehicle used by any of the various search and
69 rescue units of the several counties for exclusive use as a
70 search and rescue vehicle;

71 (j) Any motor vehicle used by a community transportation
72 coordinator or a transportation operator as defined in part I of
73 chapter 427, and which is used exclusively to transport
74 transportation disadvantaged persons; ~~or~~

75 (k) Any marine boat trailer exempt under s. 320.102; or

76 (l) Any mobile home owned by and operated exclusively for
77 the personal use of a veteran who was honorably discharged with
78 a service-connected total and permanent disability and for whom
79 a letter from the United States Government or the United States
80 Department of Veterans Affairs or its predecessor has been
81 issued certifying that the veteran is totally and permanently
82 disabled.

83 Section 3. This act shall take effect July 1, 2021.