

By Senator Torres

25-01489-24

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1 A bill to be entitled
2 An act relating to tax exemptions for disabled ex-
3 servicemembers; amending s. 196.24, F.S.; revising the
4 amount of a certain exemption related to disabled ex-
5 servicemembers; providing applicability; providing an
6 effective date.

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

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10 Section 1. Subsection (1) of section 196.24, Florida
11 Statutes, is amended to read:

12 196.24 Exemption for disabled ex-servicemember or surviving
13 spouse; evidence of disability.—

14 (1) Any ex-servicemember, as defined in s. 196.012, who is
15 a bona fide resident of the state, who was discharged under
16 honorable conditions, and who has been disabled to a degree of
17 10 percent or more by misfortune or while serving during a
18 period of wartime service as defined in s. 1.01(14) is entitled
19 to the exemption from taxation provided for in s. 3(b), Art. VII
20 of the State Constitution as provided in this section. Property
21 to the value of \$10,000 ~~\$5,000~~ of such a person is exempt from
22 taxation. The production by him or her of a certificate of
23 disability from the United States Government or the United
24 States Department of Veterans Affairs or its predecessor before
25 the property appraiser of the county wherein the ex-
26 servicemember's property lies is prima facie evidence of the
27 fact that he or she is entitled to the exemption. The
28 unremarried surviving spouse of such a disabled ex-servicemember
29 is also entitled to the exemption.

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30 Section 2. The amendment made by this act first applies to
31 the 2025 ad valorem tax roll.

32 Section 3. This act shall take effect July 1, 2024.