

By Senator Polsky

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A bill to be entitled
An act relating to ad valorem tax exemption for
disabled veterans; amending s. 196.081, F.S.; removing
a limitation on the value of a tax exemption that a
surviving spouse could transfer to a new residence;
revising when a specified tax exemption is considered
to be granted; providing an effective date.

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

Section 1. Subsection (3), paragraph (b) of subsection (4),
subsection (5), and paragraph (b) of subsection (6) of section
196.081, Florida Statutes, are amended to read:

196.081 Exemption for certain permanently and totally
disabled veterans and for surviving spouses of veterans;
exemption for surviving spouses of first responders who die in
the line of duty.—

(3) If the totally and permanently disabled veteran
predeceases his or her spouse and if, upon the death of the
veteran, the spouse holds the legal or beneficial title to the
homestead and permanently resides thereon as specified in s.
196.031, the exemption from taxation carries over to the benefit
of the veteran's spouse until such time as he or she remarries
or sells or otherwise disposes of the property. If the spouse
sells the property, the spouse may transfer an exemption ~~not to~~
~~exceed the amount granted from the most recent ad valorem tax~~
~~roll~~ to his or her new residence, as long as it is used as his
or her primary residence and he or she does not remarry.

(4) Any real estate that is owned and used as a homestead

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30 by the surviving spouse of a veteran who died from service-
31 connected causes while on active duty as a member of the United
32 States Armed Forces and for whom a letter from the United States
33 Government or United States Department of Veterans Affairs or
34 its predecessor has been issued certifying that the veteran who
35 died from service-connected causes while on active duty is
36 exempt from taxation.

37 (b) The tax exemption carries over to the benefit of the
38 veteran's surviving spouse as long as the spouse holds the legal
39 or beneficial title to the homestead, permanently resides
40 thereon as specified in s. 196.031, and does not remarry. If the
41 surviving spouse sells the property, the spouse may transfer an
42 exemption ~~not to exceed the amount granted under the most recent~~
43 ~~ad valorem tax roll~~ to his or her new residence as long as it is
44 used as his or her primary residence and he or she does not
45 remarry.

46 (5) An applicant for the exemption under this section may
47 apply for the exemption before receiving the necessary
48 documentation from the United States Government or the United
49 States Department of Veterans Affairs or its predecessor. Upon
50 receipt of the documentation, the exemption shall be granted as
51 of the date when the applicant became eligible for such
52 exemption ~~of the original application~~, and the excess taxes paid
53 shall be refunded. Any refund of excess taxes paid shall be
54 limited to those paid during the 4-year period of limitation set
55 forth in s. 197.182(1)(e).

56 (6) Any real estate that is owned and used as a homestead
57 by the surviving spouse of a first responder who died in the
58 line of duty while employed by the United States Government, the

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59 state, or any political subdivision of the state, including
60 authorities and special districts, and for whom a letter from
61 the United States Government, the state, or appropriate
62 political subdivision of the state, or other authority or
63 special district, has been issued which legally recognizes and
64 certifies that the first responder died in the line of duty
65 while employed as a first responder is exempt from taxation.

66 (b) The tax exemption applies as long as the surviving
67 spouse holds the legal or beneficial title to the homestead,
68 permanently resides thereon as specified in s. 196.031, and does
69 not remarry. If the surviving spouse sells the property, the
70 spouse may transfer an exemption ~~not to exceed the amount~~
71 ~~granted under the most recent ad valorem tax roll~~ to his or her
72 new residence if it is used as his or her primary residence and
73 he or she does not remarry.

74 Section 2. This act shall take effect July 1, 2026.