

Senate Bill No. 550

An act relating to property tax exemptions; amending s. 196.012, F.S.; defining the term “ex-service member” for purposes of ch. 196, F.S.; amending s. 196.24, F.S.; revising the qualifications for the exemption; entitling the surviving spouse of a disabled ex-service member to an exemption from property taxation for the value of certain property under certain circumstances; providing an effective date.

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

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

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

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

Section 2. Section 196.24, Florida Statutes, is amended to read:

196.24 Exemption for disabled ex-service member or surviving spouse; evidence of disability.—Any ex-service member, as defined in s. 196.012, who is a bona fide resident of the state, who was discharged under honorable conditions, and who has been disabled to a degree of 10 percent or more while serving during a period of wartime service as defined in s. 1.01(14), or by misfortune, is entitled to the exemption from taxation provided for in s. 3(b), Art. VII of the State Constitution as provided in this section. Property to the value of \$5,000 of such a person is exempt from taxation. The production by him or her of a certificate of disability from the United States Government or the United States Department of Veterans Affairs or its predecessor before the property appraiser of the county wherein the ex-service member’s property lies is prima facie evidence of the fact that he or she is entitled to the exemption. The unremarried surviving spouse of such a disabled ex-service member who, on the date of the disabled ex-service member’s death, had been married to the disabled ex-service member for at least 5 years is also entitled to the exemption.

Section 3. This act shall take effect July 1, 2005.

Approved by the Governor May 24, 2005.

Filed in Office Secretary of State May 24, 2005.