

1                                   A bill to be entitled  
 2           An act relating to exemptions for totally and  
 3           permanently disabled veterans; amending s. 196.081,  
 4           F.S.; expanding eligibility for a certain prorated  
 5           refund; providing an effective date.

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 7 Be It Enacted by the Legislature of the State of Florida:  
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9           Section 1. Paragraph (b) of subsection (1) of section  
 10   196.081, Florida Statutes, is amended to read:

11           196.081 Exemption for certain permanently and totally  
 12   disabled veterans and for surviving spouses of veterans;  
 13   exemption for surviving spouses of first responders who die in  
 14   the line of duty.—

15           (1)

16           (b)1. If legal or beneficial title to property is acquired  
 17   between January 1 and November 1 of any year by a veteran or his  
 18   or her surviving spouse receiving an exemption under this  
 19   section on another property for that tax year, the veteran or  
 20   his or her surviving spouse may receive a refund, prorated as of  
 21   the date of transfer, of the ad valorem taxes paid for the newly  
 22   acquired property if he or she applies for and receives an  
 23   exemption under this section for the newly acquired property in  
 24   the next tax year. If the property appraiser finds that the  
 25   applicant is entitled to an exemption under this section for the

26 newly acquired property, the property appraiser shall  
27 immediately make such entries upon the tax rolls of the county  
28 that are necessary to allow the prorated refund of taxes for the  
29 previous tax year.

30 2. If legal or beneficial title to property is acquired  
31 between January 1 and November 1 of any year by a veteran or his  
32 or her surviving spouse not receiving an exemption under this  
33 section on another property for that tax year, and as of January  
34 1 of that tax year, the veteran was honorably discharged with a  
35 service-connected total and permanent disability and for whom a  
36 letter from the United States Government or United States  
37 Department of Veterans Affairs or its predecessor has been  
38 issued certifying that the veteran is totally and permanently  
39 disabled, the veteran or his or her surviving spouse may receive  
40 a refund, prorated as of the date of transfer, of the ad valorem  
41 taxes paid for the newly acquired property if he or she applies  
42 for and receives an exemption under this section for the newly  
43 acquired property in the next tax year. If the property  
44 appraiser finds that the applicant is entitled to an exemption  
45 under this section for the newly acquired property, the property  
46 appraiser shall immediately make such entries upon the tax rolls  
47 of the county that are necessary to allow the prorated refund of  
48 taxes for the previous tax year.

49 Section 2. The amendment made by this act to s. 196.081,  
50 Florida Statutes, applies beginning with the 2024 tax roll.

CS/HB 1001

2023

51 |       Section 3.   This act shall take effect July 1, 2023.       |