

1 A bill to be entitled
 2 An act relating to property tax discount for disabled
 3 veterans; amending s. 196.082, F.S.; revising
 4 eligibility for a tax discount for certain disabled
 5 veterans; providing an effective date.

6
 7 Be It Enacted by the Legislature of the State of Florida:

8
 9 Section 1. Subsection (1) and paragraph (c) of subsection
 10 (4) of section 196.082, Florida Statutes, are amended to read:

11 196.082 Discounts for disabled veterans; surviving spouse
 12 carryover.—

13 (1) Each veteran who ~~is age 65 or older and~~ is partially
 14 or totally permanently disabled shall receive a discount from
 15 the amount of the ad valorem tax otherwise owed on homestead
 16 property that the veteran owns and resides in if:

- 17 (a) The disability was combat-related; ~~and~~
 18 (b) The veteran was honorably discharged upon separation
 19 from military service; and

20 (c) The veteran has been awarded the Purple Heart medal.

21 (4) To qualify for the discount granted under this
 22 section, an applicant must submit to the county property
 23 appraiser by March 1:

24 (c) Proof that the veteran has been awarded the Purple
 25 Heart medal ~~of age as of January 1 of the year to which the~~

HB 1375

2024

26 | ~~discount will apply.~~

27 |

28 | Any applicant who is qualified to receive a discount under this
29 | section and who fails to file an application by March 1 may file
30 | an application for the discount and may file, pursuant to s.
31 | 194.011(3), a petition with the value adjustment board
32 | requesting that the discount be granted. Such application and
33 | petition shall be subject to the same procedures as for
34 | exemptions set forth in s. 196.011(8).

35 | Section 2. This act shall take effect on the effective
36 | date of the amendment to the State Constitution proposed by HJR
37 | 1373, or a similar joint resolution having substantially the
38 | same specific intent and purpose, if such amendment is approved
39 | at the next general election or at an earlier special election
40 | specifically authorized by law for that purpose.