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2 Surviving Spouse Proposed Language

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

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

9 196.081 Exemption for certain permanently and totally
10 disabled veterans and for surviving spouses of veterans;
11 exemption for surviving spouses of first responders who die in
12 the line of duty.—

13 (3) If the totally and permanently disabled veteran
14 predeceases his or her spouse and if, upon the death of the
15 veteran, the spouse holds the legal or beneficial title to the
16 homestead and permanently resides thereon as specified in s.
17 196.031, the exemption from taxation carries over to the benefit
18 of the veteran's spouse until such time as he or she remarries
19 or sells or otherwise disposes of the property. If the spouse
20 sells the property, the spouse may transfer an exemption not to
21 exceed 120 percent of the amount granted from the most recent ad
22 valorem tax roll to his or her new residence, as long as it is
23 used as his or her primary residence and he or she does not
24 remarry.

25 (4) Any real estate that is owned and used as a homestead by the
26 surviving spouse of a veteran who died from service-connected
27 causes while on active duty as a member of the United States
28 Armed Forces and for whom a letter from the United States
29 Government or United States Department of Veterans Affairs or
30 its predecessor has been issued certifying that the veteran who
31 died from service-connected causes while on active duty is
32 exempt from taxation.

33 (b) The tax exemption carries over to the benefit of the
34 veteran's surviving spouse as long as the spouse holds the legal

35 or beneficial title to the homestead, permanently resides
36 thereon as specified in s. 196.031, and does not remarry. If the
37 surviving spouse sells the property, the spouse may transfer an
38 exemption not to exceed 120 percent of the amount granted under
39 the most recent ad valorem tax roll to his or her new residence
40 as long as it is used as his or her primary residence and he or
41 she does not remarry.

42 (6) Any real estate that is owned and used as a homestead by the
43 surviving spouse of a first responder who died in the line of
44 duty while employed by the United States Government, the state,
45 or any political subdivision of the state, including authorities
46 and special districts, and for whom a letter from the United
47 States Government, the state, or appropriate political
48 subdivision of the state, or other authority or special
49 district, has been issued which legally recognizes and certifies
50 that the first responder died in the line of duty while employed
51 as a first responder is exempt from taxation.

52 (b) The tax exemption applies as long as the surviving spouse
53 holds the legal or beneficial title to the homestead,
54 permanently resides thereon as specified in s. 196.031, and does
55 not remarry. If the surviving spouse sells the property, the
56 spouse may transfer an exemption not to exceed 120 percent of
57 the amount granted under the most recent ad valorem tax roll to
58 his or her new residence if it is used as his or her primary
59 residence and he or she does not remarry.

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