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The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Danielle Doiron.

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## DIGEST

Present constitutional amendment exempts from ad valorem tax, property receiving the homestead exemption which is owned by the spouse of a deceased veteran with a service-connected disability having a disability rating of 100% by the U.S. Dept. of Veterans Affairs.

Proposed constitutional amendment requires the spouse claiming the tax exemption to own and occupy the property receiving the tax exemption.

Proposed constitutional amendment extends the exemption to the spouse of such deceased veteran if the veteran passed away prior to the enactment of the exemption.

Effective January 1, 2013.

Specifies submission of the amendment to the voters at the statewide election to be held on November 6, 2012.

(Amends Article VII, Section 21(K)(1))