



*Property Tax Oversight Informational Bulletin*  
**Physician’s Certification of Total and Permanent  
Disability**

**June 17, 2024  
PTO 24-01**

Effective upon becoming law, May 7, 2024, Section 14, Chapter 2024-02, Laws of Florida (SB 74), amended section 196.101, Florida Statutes (F.S.). The amendment adds the language, “Name of totally and permanently disabled person” beneath the line for the taxpayer’s name in the section of the certification where the physician states his or her professional belief that the taxpayer is totally and permanently disabled.

**Affected Rule and Form:**

The following rule and form will be affected based on the law change.

- Rule 12D-16.002, F.A.C., *Index to Forms*
- Form DR-416, *Physician’s Certification of Total and Permanent Disability*

Information about the status of the Department’s rulemaking is available at <https://floridarevenue.com/rules>.

**Questions**

This bulletin is provided by the Department of Revenue for your general information. For questions, please email [DORPTO@floridarevenue.com](mailto:DORPTO@floridarevenue.com).

**Reference**

The full text of the implementing law (chapter 2024-02, Laws of Florida) is available at <https://laws.flrules.org/2024/2>.

**Implementing Date**

The implementing law is effective May 7, 2024 and first applies to the 2024 tax year.