



The Legislature amended the exemption for deployed servicemembers, effective upon becoming law on May 6, 2022, and first applicable to the 2022 ad valorem tax roll under Sections 7, 8 and 9 of the law. Chapter 2022-97, Laws of Florida, (HB 7071), Section 7 updates the designated operations for deployed servicemembers to qualify for the homestead exemption in section 196.173, Florida Statutes. It adds to the list Operation Enduring Freedom, which began in January 2015 and the European Reassurance Initiative/European Deterrence Initiative, which began in 2014. It removes from the list Operation Observant Compass, which began in October 2011.

Chapter 2022-97, Laws of Florida (HB 7071), Section 9 extends the filing deadline for the specified deployment tax exemption in tax year 2022 until June 1, 2022. Additionally, the amendments include procedures for late filed applications and allows the applicant to file a Value Adjustment Board (VAB) petition where the property appraiser denies the exemption application.

Section 196.173(2), Florida Statutes, is amended to read (words ~~stricken~~ are deletions; words underlined are additions):

196.173 Exemption for deployed servicemembers. —

(2) The exemption is available to servicemembers who were deployed during the preceding calendar year on active duty outside the continental United States, Alaska, or Hawaii in support of any of the following military operations:

- (a) Operation Joint Task Force Bravo, which began in 1995.
- (b) Operation Joint Guardian, which began on June 12, 1999.
- (c) Operation Noble Eagle, which began on September 15, 2001.
- (d) Operations in the Balkans, which began in 2004.
- (e) Operation Nomad Shadow, which began in 2007.
- (f) Operation U.S. Airstrikes Al Qaeda in Somalia, which began in January 2007.
- (g) Operation Copper Dune, which began in 2009.
- (h) Operation Georgia Deployment Program, which began in August 2009.
- (i) Operation Spartan Shield, which began in June 2011.
- ~~(j) Operation Observant Compass, which began in October 2011.~~
- ~~(j)(k)~~ (k) Operation Inherent Resolve, which began on August 8, 2014.
- ~~(k)(l)~~ (l) Operation Atlantic Resolve, which began in April 2014.
- ~~(l)(m)~~ (m) Operation Freedom's Sentinel, which began on January 1, 2015.
- ~~(m)(n)~~ (n) Operation Resolute Support, which began in January 2015.
- ~~(n)(o)~~ (o) Operation Juniper Shield, which began in February 2007.
- ~~(o)(p)~~ (p) Operation Pacific Eagle, which began in September 2017.

(p)(e) Operation Martillo, which began in January 2012.

(q) Operation Enduring Freedom – Horn of Africa, which began in January 2015.

(r) European Reassurance Initiative/European Deterrence Initiative, which began in 2014.

Servicemembers will use the *Deployed Military Exemption Application*, Form DR-501M, to apply for the exemption.

Questions

This bulletin is provided by the Department of Revenue for your general information. For questions, please email **DORPTO@floridarevenue.com**.

Reference

The full text of the implementing law (chapter 2022-97, Laws of Florida), which amends section 196.173, F.S., is available at <http://laws.flrules.org/2022/97>.

Implementing Date

The implementing law is effective May 6, 2022 and first applies to the 2022 tax year.