

Subject Disabled veterans' homestead market value exclusion

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Summary

Changes the disabled veterans' exclusion application window for spouses of veterans who died due to a service-connected cause, allowing applications within two years of the service member's death, within two years of the spouse receiving a Dependency and Indemnity Compensation determination, or by December 31, 2023, whichever is later. Any surviving spouse whose application under this provision was previously denied may reapply.

The bill also provides this same extension of the application window for spouses of veterans who would have been eligible for the exclusion amount available to veterans with a 100 percent total and permanent disability, but who died (from any cause) before applying for the exclusion. Any surviving spouse whose application under this provision was previously denied may reapply.

Effective date: This section is effective for assessment year 2022 and thereafter.