

(H. B. 780)
(Reconsidered)

(No. 13)

(Approved January 20, 2006)

AN ACT

To amend clause (b) of subsection E of Section 4 of Act No. 13 of October 2, 1980, as amended, known as the “Puerto Rican Veterans’ Bill of Rights,” in order to extend the area by square meters, of lots in urban zones to which disabled veterans are tax exempted.

STATEMENT OF MOTIVES

The price of freedom is eternal vigilance. This maxim has been repeatedly confirmed throughout history. The thousands of Puerto Ricans who wear the uniform of the Armed Forces of the United States of America and the hundreds of thousands of veterans who live among us after having served honorably are examples of the willingness to pay this price. The Puerto Rican veterans have distinguished themselves in the Armed Forces for their exceptional service, courage, and sacrifice in defending the causes of democracy. It is for that reason, that the Government of Puerto Rico deems it proper and necessary to grant special benefits to these exemplary citizens, such as tax deductions that would allow them to use a greater share of their income, which is usually limited.

On the other hand, there is a group of veterans with special needs due to their physical and health limitations. In the performance of their duties, these veterans suffered physical and emotional damages which limited their functions. These people deserve our deepest regard, for which it is

necessary to grant them benefits. One of these benefits is property tax exemption in an urban area lot, which until today has applied to a lot of a maximum extension of five hundred square meters.

This Legislature believes that this is a legitimate and fair benefit and that to a certain extent it helps to show the government's recognition to the highest levels of commitment of these citizens. However, we believe that the current lot extension is more restrictive than reasonable in view of the present real estate market, for which an extension to one thousand square meters is a fair change to help them face their situation.

BE IT ENACTED BY THE LEGISLATURE OF PUERTO RICO:

Section 1.- Clause (b) of subsection E of Section 4 of Act No. 13 of October 2, 1980, as amended, known as the "Puerto Rican Veterans' Bill of Rights," is hereby amended to read as follows:

"E. Rights Regarding Tax Obligations.-

Property Taxes

(a) Exemption applicable to all veterans.-

.....

(b) Exemption applicable to disabled veterans.-

Every house built, acquired, or remodeled or to be built, acquired, or remodeled in the future by a disabled veteran, and the lot where the same is located, which does not exceed one thousand (1,000) square meters in urban zones or one (1) *cuerda* in rural zones is hereby totally exempted from the payment of property taxes, provided, that the dwelling is the residence of the veteran or his immediate family, as established in the Act of Congress 06-89 [sic] effective on January 1, 1968.

The tax exemption granted to a disabled veteran for his/her property under the terms of this Chapter, shall cease when the property is no longer used as his/her dwelling or that of his/her immediate family. Nevertheless, the right to the exemption is recoverable once he/she reconstructs his/her home on the previously exempted property or when he/she acquires another property and establishes his home thereupon.

The Executive Director of the Municipal Revenues Collections Center is hereby empowered to promulgate the necessary regulations with regard to this exemption which shall have the force of law after their approval by the Governor.

.....
.....”

Section 2.- This Act shall take effect ninety (90) days after its approval and during such term the Secretary of the Treasury shall promulgate the necessary regulations to put into effect the same.

CERTIFICATION

I hereby certify to the Secretary of State that the following Act No. 13 (H.B. 780) (Reconsidered) of the 3rd Session of the 15th Legislature of Puerto Rico:

AN ACT to amend clause (b) of subsection E of Section 4 of Act No. 13 of October 2, 1980, as amended, known as the “Puerto Rican Veterans’ Bill of Rights,” in order to extend the area by square meters, of lots in urban zones to which disabled veterans are tax exempted,

has been translated from Spanish to English and that the English version is correct.

In San Juan, Puerto Rico, today 28th of August of 2006.

Francisco J. Domenech
Director