

(S. B. 1881)

(No. 200-2011)

(Approved September 29, 2011)

AN ACT

To amend paragraph (2) of subsection (c) of Section 4 of Act No. 203 of December 14, 2007, as amended, known as the “Bill of Rights of the Puerto Rican Veteran for the 21st Century,” in order to renumber and make technical corrections to such Act.

STATEMENT OF MOTIVES

It has been the continuous practice of the Government of Puerto Rico to reassert the rights of every man and woman who, valiantly and through self-sacrifice has served in the Armed Forces of the United States and defended the democratic postulates and freedoms that shelter our system of government. As a result of this effort, Act No. 203 of December 14, 2007, as amended, known as the “Bill of Rights of the Puerto Rican Veteran for the 21st Century,” was approved.

However, Act No. 203, *supra*, contains a technical error that prevents the proper implementation thereof. As it is drafted, such Act provides that the Secretary of the Treasury has the duty to regulate the assessment, for income tax purposes, of the value of the property of veterans with service-connected disabilities. However, it is actually the Executive Director of the Municipal Revenue Collections Center who has been charged with such responsibility. Thus, the purpose of this Act is to correct such error and provide that the Executive Director of the Municipal Revenue Collections Center shall be the official responsible for any regulations regarding property taxes.

For all of the foregoing, it is necessary to amend paragraph (2) of subsection (c) of Section 4 of Act No. 203 of December 14, 2007, as amended, known as the “Bill of Rights of the Puerto Rican Veteran for the 21st Century,” in order to renumber and make technical corrections to such Act.

BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF PUERTO RICO:

Section 1.- Paragraph (2) of subsection (c) of Section 4 of Act No. 203 of December 14, 2007, as amended, is hereby amended to read as follows:

“Section 4. -Rights granted by the Bill of Rights of the Puerto Rican Veteran for the 21st Century.-

The following rights are granted in benefit of veterans:

- (a) ...
- (b) ...
- (c) Rights Regarding Tax Obligations.-

- (1) Income Tax.-

- (A) ...

- (B) ...

- (2) Property Taxes.-

- (C) Exemptions applicable to veterans with service-connected disabilities.-

- (1) ...

- (2) ...

- (3) ...

- (4) The partial tax exemption must be claimed by the interested party each year at the time of paying such taxes after filing the following documents with the appropriate Regional Office of the Municipal Revenues Collection Center:

(a) ...

(b) ...

(c) ...

(5) ...

(6) The Executive Director of the Municipal Revenue Collections Center is hereby empowered to promulgate the necessary rules and regulations in connection with this exemption, and the same shall have force of law immediately after their approval by the Governor.

...”

Section 2. -Effectiveness.-

This Act shall take effect immediately after its approval.

CERTIFICATION

I hereby certify to the Secretary of State that the following **Act No. 200-2011 (S. B. 1881)** of the **6th Session of the 16th Legislature** of Puerto Rico:

AN ACT to amend paragraph (2) of subsection (c) of Section 4 of Act No. 203 of December 14, 2007, as amended, known as the “Bill of Rights of the Puerto Rican Veteran for the 21st Century,” in order to renumber and make technical corrections to such Act.

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

In San Juan, Puerto Rico, on this 18th day of October, 2013.

Juan Luis Martínez Martínez
Acting Director