

183 who was killed in action or died in the line of duty in an active component of the United States  
 184 Armed Forces or a reserve component of the United States Armed Forces, regardless of  
 185 whether that person had a disability at the time that person was killed in action or died in the  
 186 line of duty.

187 ~~[(k)]~~ (m) "Veteran with a disability" means a person with a disability who, during  
 188 military training or a military conflict, acquired a disability in the line of duty in an active  
 189 component of the United States Armed Forces or a reserve component of the United States  
 190 Armed Forces ~~H→~~ , **as determined by a military entity** ~~←H~~ .

191 ~~[(1) "Veteran's exemption" means a property tax exemption provided for in Subsection~~  
 192 ~~(2):]~~

193 (2) (a) ~~[The]~~ Subject to Subsection (2)(c), the amount of taxable value of the property  
 194 described in Subsection (2)(b) is exempt from taxation as calculated under Subsections ~~[(2)(c)]~~  
 195 (3) through (6) if the property described in Subsection (2)(b) is owned by:

196 (i) a veteran with a disability;  
 197 (ii) the unmarried surviving spouse or a minor orphan of a:  
 198 (A) deceased veteran with a disability; or  
 199 (B) veteran who was killed in action or died in the line of duty; or  
 200 (iii) a member of an active component of the United States Armed Forces or a reserve  
 201 component of the United States Armed Forces who performed qualifying active duty military  
 202 service.

203 (b) Subsection (2)(a) applies to the following property:

204 (i) the claimant's primary residence;  
 205 (ii) for a claimant described in Subsection (2)(a)(i) or (ii), tangible personal property  
 206 that:

207 (A) is held exclusively for personal use; and  
 208 (B) is not used in a trade or business; or  
 209 (iii) for a claimant described in Subsection (2)(a)(i) or (ii), a combination of  
 210 Subsections (2)(b)(i) and (ii).

211 (c) For purposes of this section, property is considered to be the primary residence of a  
 212 person described in Subsection (2)(a)(i) or (iii) who does not reside in the residence if the  
 213 person: