

Committee on Governmental Oversight and Accountability

CS/CS/HB 455 — Tax Exemptions for First Responders and Surviving Spouses

by Appropriations Committee; Ways and Means Committee; and Rep. Metz and others (CS/CS/CS/SB 764 by Appropriations Committee; Community Affairs Committee; Governmental Oversight and Accountability Committee; and Senator Baxley)

The bill provides an exemption from ad valorem taxation for the homestead of a first responder who has a total and permanent disability as a result of injuries sustained in the line of duty and to his or her surviving spouse.

The bill also provides application requirements and specifies documentation required to receive the exemption, including documentation from the Social Security Administration, and a physician's and an employer's certificate.

Additionally, the bill provides penalties for any person submitting false information for purposes of claiming the exemption.

If approved by the Governor, these provisions take effect upon becoming law and shall operate retroactively to January 1, 2017.

Vote: Senate 37-0; House 117-0