

The Florida Senate
COMMITTEE MEETING EXPANDED AGENDA
MILITARY AND VETERANS AFFAIRS, SPACE, AND
DOMESTIC SECURITY
Senator Altman, Chair
Senator Gibson, Vice Chair

MEETING DATE: Tuesday, January 19, 2016
TIME: 4:00—6:00 p.m.
PLACE: Mallory Horne Committee Room, 37 Senate Office Building

MEMBERS: Senator Altman, Chair; Senator Gibson, Vice Chair; Senators Evers, Sachs, and Stargel

TAB	BILL NO. and INTRODUCER	BILL DESCRIPTION and SENATE COMMITTEE ACTIONS	COMMITTEE ACTION
1	SB 804 Brandes (Similar CS/H 611)	Homestead Property Tax Exemptions; Exempting the unmarried surviving spouses of certain deceased veterans from payment of ad valorem taxes for certain homesteads in this state, irrespective of the state in which the veteran's homestead was located at the time of death, if certain conditions are met, etc. MS 01/19/2016 Fav/CS FT AP	Fav/CS Yeas 3 Nays 0
2	SB 1202 Abruzzo (Similar H 1321)	Discounts on Public Park Entrance Fees and Transportation Fares; Requiring counties and municipalities to provide a partial or a full discount on park entrance fees to military members, veterans, and the spouse and parents of certain deceased military members, law enforcement officers, firefighters, emergency medical technicians, and paramedics; requiring certain regional transportation authorities to provide a partial or a full discount on fares for certain disabled veterans, etc. MS 01/19/2016 Favorable CA FP	Favorable Yeas 3 Nays 0

Other Related Meeting Documents

The Florida Senate
BILL ANALYSIS AND FISCAL IMPACT STATEMENT

(This document is based on the provisions contained in the legislation as of the latest date listed below.)

Prepared By: The Professional Staff of the Committee on Military and Veterans Affairs, Space, and Domestic Security

BILL: CS/SB 804

INTRODUCER: Military and Veterans Affairs, Space, and Domestic Security Committee and Senator Brandes

SUBJECT: Homestead Property Tax Exemptions

DATE: January 21, 2016 REVISED: _____

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	Sanders	Ryon	MS	Fav/CS
2.			FT	
3.			AP	

Please see Section IX. for Additional Information:

COMMITTEE SUBSTITUTE - Substantial Changes

I. Summary:

CS/SB 804 expands eligibility for the homestead exemption authorized in current law for the unremarried surviving spouse of certain veterans. Specifically, the bill allows the surviving spouse of a veteran who died from service-connected causes while on active duty and the surviving spouse of a totally and permanently disabled veteran to qualify for a total homestead exemption regardless of whether or not the veteran was a resident of this state or owned property in this state at the time of the veteran's death.

An unremarried surviving spouse of a totally and permanently disabled veteran may qualify for the exemption if the veteran or the spouse owned property that was used as a permanent residence in another state at the time of the veteran's death. The surviving spouse must hold the legal and beneficial title to the homestead property in Florida subsequent to the veteran's death and use that property as his or her primary residence. The spouse is eligible for the exemption until he or she remarries.

The bill takes effect on January 1, 2017 and first applies to the 2017 property tax roll.

II. Present Situation:

General Overview of Property Taxation

The ad valorem tax or “property tax” is an annual tax levied by counties, municipalities, school districts, and some special districts. The tax is based on the taxable value of property as of January 1 of each year.¹ The property appraiser annually determines the “just value”² of property within the taxing authority and then applies relevant exclusions, assessment limitations, and exemptions to determine the property’s “taxable value.”³ Tax bills are mailed in November of each year based on the previous January 1 valuation and payment is due by March 31.

The Florida Constitution prohibits the state from levying ad valorem taxes,⁴ and it limits the Legislature’s authority to provide for property valuations at less than just value, unless expressly authorized.⁵

The just valuation standard generally requires the property appraiser to consider the highest and best use of property;⁶ however, the Florida Constitution authorizes certain types of property to be valued based on their current use (classified use assessments), which often result in lower assessments. Properties that receive classified use treatment in Florida include: agricultural land, land producing high water recharge to Florida’s aquifers, and land used exclusively for noncommercial recreational purposes;⁷ land used for conservation purposes;⁸ historic properties when authorized by the county or municipality;⁹ and certain working waterfront property.¹⁰

Exemption for Totally and Permanently Disabled Veterans/Surviving Spouses

Article VII, section 3(b) of the Florida Constitution authorizes the Legislature by general law to provide, in part, a property tax exemption in an amount not less than five hundred dollars for every widow or widower, and for persons who are permanently disabled. The Legislature implemented this provision through s. 196.081(1)-(3), F.S. These subsections currently provide a full exemption from ad valorem taxes on property that is owned and used as a homestead by an honorably discharged veteran with a service-connected total and permanent disability. The veteran must have been a permanent Florida resident on January 1 of the tax year for which the

¹ Both real property and tangible personal property can be subject to tax. Section 192.001(12), F.S., defines “real property” as land, buildings, fixtures, and all other improvements to land. Section 192.001(11)(d), F.S., defines “tangible personal property” as all goods, chattels, and other articles of value capable of manual possession and whose chief value is intrinsic to the article itself.

² Property must be valued at “just value” for purposes of property taxation, unless the Florida Constitution provides otherwise. FLA. CONST. art. VII, s. 4. Just value has been interpreted by the courts to mean the fair market value that a willing buyer would pay a willing seller for the property in an arm’s-length transaction. See *Walter v. Shuler*, 176 So. 2d 81 (Fla. 1965); *Deltona Corp. v. Bailey*, 336 So. 2d 1163 (Fla. 1976); *Southern Bell Tel. & Tel. Co. v. Dade County*, 275 So. 2d 4 (Fla. 1973).

³ See s. 192.001(2) and (16), F.S.

⁴ FLA. CONST. art. VII, s. 1(a).

⁵ See FLA. CONST. art. VII, s. 4.

⁶ Section 193.011(2), F.S.

⁷ FLA. CONST. art. VII, s. 4(a).

⁸ FLA. CONST. art. VII, s. 4(b).

⁹ FLA. CONST. art. VII, s. 4(e).

¹⁰ FLA. CONST. art. VII, s. 4(j).

exemption is being claimed or in which the veteran died.¹¹ This exemption may be carried over to the benefit of the veteran's surviving spouse if upon the death of the veteran, the spouse holds the legal or beneficial title to the homestead and uses it as his or her permanent residence.¹²

This exemption does not currently apply to the surviving spouse of a totally and permanently disabled veteran who owned property that was used as a permanent residence in another state at the time of the veteran's death and subsequently moves to Florida.

Exemption for Veterans Who Died from Service-connected Causes/Surviving Spouses

Article VII, section 6(f) of the Florida Constitution authorizes the Legislature to provide ad valorem tax relief to the surviving spouse of a veteran who died from service-connected causes while on active duty as a member of the United States Armed Forces. The Legislature implemented this provision through s. 196.081(4), F.S., which provides a full exemption from ad valorem taxes on property that is owned and used as a homestead by the surviving spouse of a veteran who died from service-connected causes while on active duty. To qualify for the exemption, the veteran must have been a permanent Florida resident on January 1 of the tax year in which the veteran died.¹³

The exemption does not currently apply to the surviving spouse of such a veteran, if at the time of the veteran's death, the veteran resided in another state.

Other Property Tax Exemptions for Ex-Servicemembers

\$5,000 Ad Valorem Tax Exemption for Ex-Servicemembers and Surviving Spouses

Up to \$5,000 of property of an ex-servicemember is exempt if the ex-servicemember was honorably discharged and is at least 10 percent disabled by misfortune or while serving during a period of wartime service.¹⁴ This exemption carries over to the un-remarried surviving spouse if he or she had been married to the disabled ex-servicemember for at least 5 years on the date of the ex-servicemember's death.¹⁵

Disabled Veterans Confined to Wheelchairs and Surviving Spouses

Homestead property of an ex-servicemember is totally exempt if the ex-servicemember was honorably discharged with a service-connected total disability, is receiving or has received special pecuniary assistance due to a disability requiring specially adapted housing, and is required to use a wheelchair for his or her transportation.¹⁶ The exemption carries over to the benefit of the surviving spouse in the event the ex-servicemember predeceases his or her spouse.¹⁷

¹¹ Section 196.081(1), F.S.

¹² Section 196.081(2) and (3), F.S.

¹³ Section 196.081(4), F.S.

¹⁴ Section 196.24, F.S.

¹⁵ Id.

¹⁶ Section 196.091, F.S.

¹⁷ Id.

Combat-Related Partial Ad Valorem Tax Exemption (Discount) for Ex-Servicemembers

Homestead property of an ex-servicemember receives an ad valorem discount if the ex-servicemember was honorably discharged, 65 years or older, and disabled.¹⁸ The discount percentage is equal to the veteran's percentage of disability, as determined by the U.S. Department of Veterans Affairs.¹⁹

III. Effect of Proposed Changes:

CS/SB 804 amends s. 196.081, F.S., to expand eligibility for the homestead exemption authorized in current law for the unremarried surviving spouse of certain veterans. Specifically, the bill:

- Removes the requirement that a veteran who died from service-connected causes while on active duty be a resident of this state at the time of death in order for the veteran's unremarried surviving spouse to qualify for the total homestead exemption; and
- Allows the unremarried surviving spouse of a totally and permanently disabled veteran to qualify for the total homestead exemption, if the veteran or spouse owned property in another state at the time of the veteran's death.

The homestead exemption applies to the surviving spouse of a totally and permanently disabled veteran if, at the time of the veteran's death, the veteran or the spouse owned a home in another state that was used by the veteran in a manner that would have qualified for the exemption under s. 196.031, F.S. To qualify, the surviving spouse must hold the legal or beneficial title to homestead property in Florida subsequent to the death of the veteran and permanently reside on the property as of January 1 of the tax year for which the exemption is being claimed.

Additionally, the surviving spouse of a totally and permanently disabled veteran applying for the exemption must provide the county property appraiser with documentation from the U.S. Government or U.S. Department of Veterans Affairs certifying the veteran's disability. The homestead exemption is available until such surviving spouse remarries and may be transferred to a new residence, in an amount not to exceed the amount granted from the most recent ad valorem tax roll.

The bill takes effect on January 1, 2017.

IV. Constitutional Issues:**A. Municipality/County Mandates Restrictions:**

None.

¹⁸ Section 196.082, F.S.

¹⁹ The U.S. Department of Veterans Affairs (USDVA) assigns a percentage evaluation from 0-percent to 100-percent (in 10-percent increments) for the amount of disability that the USDVA determines the veteran has sustained. The resulting disability percentage rating determines the level of a veteran's monthly disability compensation. The USDVA does not make a definitive determination if a disability is combat-related.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

V. Fiscal Impact Statement:**A. Tax/Fee Issues:**

The Revenue Estimating Conference has analyzed similar legislation (proposed amendment to HB 611 (2016) and determined that it will initially have a negative \$1.6 million recurring impact on local governments in Fiscal Year 2016-17. The impact moving forward will continue to reduce both cash and recurring local government revenues by \$1.8 million in Fiscal Year 2017-18, \$1.9 million in Fiscal Year 2018-19, \$2.0 million in Fiscal Year 2019-20, and \$2.1 million in Fiscal Year 2020-21.²⁰

B. Private Sector Impact:

Surviving spouses of certain veterans could receive property tax relief.

C. Government Sector Impact:

None.

VI. Technical Deficiencies:

None.

VII. Related Issues:

None.

VIII. Statutes Affected:

This bill amends section 196.081 of the Florida Statutes.

²⁰ Revenue Estimating Conference, *Surviving Spouse/Disabled Veterans: Proposed Amendment to HB 611 (companion to CS/SB 804)*. December 18, 2015.

IX. Additional Information:

- A. **Committee Substitute – Statement of Substantial Changes:**
(Summarizing differences between the Committee Substitute and the prior version of the bill.)

CS by Military and Veterans Affairs, Space, and Domestic Security Committee on January 19, 2016:

The CS:

- Clarifies that the homestead exemption authorized in the bill applies to both the surviving spouse of a veteran who died from service-connected causes while on active duty and the surviving spouse of a totally and permanently disabled veteran;
- Removes the requirement that a veteran who died from service-connected causes while on active duty be a resident of this state at the time of death in order for the veteran's unremarried surviving spouse to qualify for the total homestead exemption;
- Provides that a surviving spouse of a totally and permanently disabled veteran is eligible for the exemption if the veteran or the spouse owned property in another state at the time of the veteran's death. The requirement that the veteran must have received a partial or full homestead exemption in another state is removed; and
- Changes the effective date to January 1, 2017.

- B. **Amendments:**

None.



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LEGISLATIVE ACTION

Senate

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House

The Committee on Military and Veterans Affairs, Space, and Domestic Security (Evers) recommended the following:

Senate Amendment (with title amendment)

Delete everything after the enacting clause and insert:

Section 1. Subsection (4) of section 196.081, Florida Statutes, is amended, present subsections (5) and (6) of that section are renumbered as subsections (6) and (7), respectively, and a new subsection (5) is added to that section, to read:

196.081 Exemption for certain totally and permanently ~~and~~ ~~totally~~ disabled veterans and for surviving spouses of veterans;



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11 exemption for surviving spouses of first responders who die in
12 the line of duty.—

13 (4) Any real estate that is owned and used as a homestead
14 by the surviving spouse of a veteran who died from service-
15 connected causes while on active duty as a member of the United
16 States Armed Forces and for whom a letter from the United States
17 Government or United States Department of Veterans Affairs or
18 its predecessor has been issued certifying that the veteran who
19 died from service-connected causes while on active duty is
20 exempt from taxation ~~if the veteran was a permanent resident of~~
21 ~~this state on January 1 of the year in which the veteran died.~~

22 (a) The production of the letter by the surviving spouse
23 which attests to the veteran's death while on active duty is
24 prima facie evidence that the surviving spouse is entitled to
25 the exemption.

26 (b) The tax exemption carries over to the benefit of the
27 veteran's surviving spouse as long as the spouse holds the legal
28 or beneficial title to the homestead, permanently resides
29 thereon as specified in s. 196.031, and does not remarry. If the
30 surviving spouse sells the property, an exemption not to exceed
31 the amount granted under the most recent ad valorem tax roll may
32 be transferred to his or her new residence as long as it is used
33 as his or her primary residence and he or she does not remarry.

34 (5) (a) The unremarried surviving spouse of a veteran who
35 was honorably discharged with a service-connected total and
36 permanent disability is entitled to the same exemption that
37 would otherwise be granted to a surviving spouse as described in
38 subsections (1)-(3) if the veteran, at the time of his or her
39 death, owned property in another state which he or she used in a



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40 manner that would have qualified for homestead exemption under
41 s. 196.031 if the property was located in this state on January
42 1 of the year the veteran died. To qualify for the exemption
43 under this subsection, the unremarried surviving spouse,
44 subsequent to the death of the veteran, must hold the legal or
45 beneficial title to homestead property in this state and
46 permanently reside thereon as specified in s. 196.031 as of
47 January 1 of the tax year for which the exemption is being
48 claimed.

49 (b) The surviving spouse must provide documentation as set
50 forth in subsection (2) to the property appraiser in the county
51 in which the property is located.

52 (c) The tax exemption provided by this subsection:

53 1. Is available until the surviving spouse remarries.

54 2. May be transferred to a new residence in an amount not
55 to exceed the amount granted from the most recent ad valorem tax
56 roll as long as it is used as the surviving spouse's primary
57 residence and he or she does not remarry.

58 Section 2. This act shall take effect January 1, 2017.

59
60 ===== T I T L E A M E N D M E N T =====

61 And the title is amended as follows:

62 Delete everything before the enacting clause
63 and insert:

64 A bill to be entitled
65 An act relating to homestead property tax exemptions;
66 amending s. 196.081, F.S.; revising a homestead tax
67 exemption for the surviving spouses of certain
68 veterans who died from service-connected causes while



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69 on active duty, to remove a specified condition of
70 permanent residency; providing a homestead tax
71 exemption to the unremarried surviving spouses of
72 certain disabled veterans who owned property in
73 another state and used such property in a manner that
74 would have qualified for homestead exemption in this
75 state, and specifying requirements for and conditions
76 of the exemption; providing an effective date.



112512

LEGISLATIVE ACTION

Senate

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House

The Committee on Military and Veterans Affairs, Space, and Domestic Security (Evers) recommended the following:

1 **Senate Substitute for Amendment (523874) (with title**
2 **amendment)**

3
4 Delete everything after the enacting clause
5 and insert:

6 Section 1. Subsection (4) of section 196.081, Florida
7 Statutes, is amended, present subsections (5) and (6) of that
8 section are renumbered as subsections (6) and (7), respectively,
9 and a new subsection (5) is added to that section, to read:

10 196.081 Exemption for certain totally and permanently ~~and~~



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11 ~~totally~~ disabled veterans and for surviving spouses of veterans;
12 exemption for surviving spouses of first responders who die in
13 the line of duty.—

14 (4) Any real estate that is owned and used as a homestead
15 by the surviving spouse of a veteran who died from service-
16 connected causes while on active duty as a member of the United
17 States Armed Forces and for whom a letter from the United States
18 Government or United States Department of Veterans Affairs or
19 its predecessor has been issued certifying that the veteran who
20 died from service-connected causes while on active duty is
21 exempt from taxation ~~if the veteran was a permanent resident of~~
22 ~~this state on January 1 of the year in which the veteran died.~~

23 (a) The production of the letter by the surviving spouse
24 which attests to the veteran's death while on active duty is
25 prima facie evidence that the surviving spouse is entitled to
26 the exemption.

27 (b) The tax exemption carries over to the benefit of the
28 veteran's surviving spouse as long as the spouse holds the legal
29 or beneficial title to the homestead, permanently resides
30 thereon as specified in s. 196.031, and does not remarry. If the
31 surviving spouse sells the property, an exemption not to exceed
32 the amount granted under the most recent ad valorem tax roll may
33 be transferred to his or her new residence as long as it is used
34 as his or her primary residence and he or she does not remarry.

35 (5) (a) The unremarried surviving spouse of a veteran who
36 was honorably discharged with a service-connected total and
37 permanent disability is entitled to the same exemption that
38 would otherwise be granted to a surviving spouse as described in
39 subsections (1)-(3) if, at the time of the veteran's death, the



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40 veteran or the veteran's surviving spouse owned property in
41 another state which the veteran used in a manner that would have
42 qualified for homestead exemption under s. 196.031 if the
43 property was located in this state on January 1 of the year the
44 veteran died. To qualify for the exemption under this
45 subsection, the unremarried surviving spouse, subsequent to the
46 death of the veteran, must hold the legal or beneficial title to
47 homestead property in this state and permanently reside thereon
48 as specified in s. 196.031 as of January 1 of the tax year for
49 which the exemption is being claimed.

50 (b) The surviving spouse must provide documentation as set
51 forth in subsection (2) to the property appraiser in the county
52 in which the property is located.

53 (c) The tax exemption provided by this subsection:
54 1. Is available until the surviving spouse remarries.
55 2. May be transferred to a new residence in an amount not
56 to exceed the amount granted from the most recent ad valorem tax
57 roll as long as it is used as the surviving spouse's primary
58 residence and he or she does not remarry.

59 Section 2. This act shall take effect January 1, 2017.

60
61 ===== T I T L E A M E N D M E N T =====

62 And the title is amended as follows:

63 Delete everything before the enacting clause
64 and insert:

65 A bill to be entitled
66 An act relating to homestead property tax exemptions;
67 amending s. 196.081, F.S.; revising a homestead tax
68 exemption for the surviving spouses of certain



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69 veterans who died from service-connected causes while
70 on active duty, to remove a specified condition of
71 permanent residency; providing a homestead tax
72 exemption to the unremarried surviving spouses of
73 certain disabled veterans if the veteran or spouse
74 owned property in another state and used such property
75 in a manner that would have qualified for homestead
76 exemption in this state as of a specified date, and
77 specifying requirements for and conditions of the
78 exemption; providing an effective date.

By Senator Brandes

22-00489A-16

2016804__

A bill to be entitled

An act relating to homestead property tax exemptions; amending s. 196.081, F.S.; exempting the unremarried surviving spouses of certain deceased veterans from payment of ad valorem taxes for certain homesteads in this state, irrespective of the state in which the veteran's homestead was located at the time of death, if certain conditions are met; providing an effective date.

Be It Enacted by the Legislature of the State of Florida:

Section 1. Present subsections (5) and (6) of section 196.081, Florida Statutes, are renumbered as subsections (6) and (7), respectively, and a new subsection (5) is added to that section, to read:

196.081 Exemption for certain totally and permanently ~~and~~ ~~totally~~ disabled veterans and for surviving spouses of veterans; exemption for surviving spouses of first responders who die in the line of duty.—

(5) (a) The unremarried surviving spouse of a veteran who was totally and permanently disabled upon death is entitled to the same homestead exemption that would otherwise be granted to a surviving spouse of a veteran as described in subsections (1)–(4) if the veteran, at the time of his or her death, owned homestead property in another state in the United States and had received a partial or full homestead exemption on that property on January 1 of the year the veteran died. To qualify for the tax exemption, the unremarried surviving spouse, subsequent to

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CODING: Words ~~stricken~~ are deletions; words underlined are additions.

22-00489A-16

2016804__

the death of the veteran, must purchase and hold the legal or beneficial title to homestead property in this state and permanently reside thereon as specified in s. 196.031.

(b) The surviving spouse must provide to the property appraiser in the county in which the property is located documentation that verifies the partial or full homestead exemption that applied to the veteran's property in the other state.

(c) The surviving spouse must provide documentation as set forth in subsection (2) or paragraph (4) (a), as appropriate, to the property appraiser in the county in which the property is located.

(d) The tax exemption provided by this subsection:

1. Is effective beginning with the 2016-2017 fiscal year.

2. Applies until the surviving spouse remarries.

3. May be transferred to a new residence, in an amount not to exceed the amount granted from the most recent ad valorem tax roll, as long as it is used as the surviving spouse's primary residence and he or she does not remarry.

4. Does not provide a basis for relief from an assessment of taxes not paid or create a right to a refund of taxes paid before January 1, 2017.

Section 2. This act shall take effect July 1, 2016.

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THE FLORIDA SENATE

APPEARANCE RECORD

1/19/16

Meeting Date

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

SB 804

Bill Number (if applicable)

Topic Homestead Property Tax Exemptions

Amendment Barcode (if applicable)

Name COLLEEN KREPSTEKIES (crep-steck-keys)

Job Title Legislative & Cabinet Affairs Director

Address The Capitol, Suite 2105

Phone (850) 487-1533

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Tallahassee

FL

32399

City

State

Zip

Email exdir@fdva.state.fl.us

Speaking: For Against Information

Waive Speaking: In Support Against
(The Chair will read this information into the record.)

Representing The Florida Dept. of Veterans' Affairs

Appearing at request of Chair: Yes No

Lobbyist registered with Legislature: Yes No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

This form is part of the public record for this meeting.



The Florida Senate

Committee Agenda Request

To: Senator Thad Altman, Chair
Committee on Military and Veterans Affairs, Space, and Domestic Security

Subject: Committee Agenda Request

Date: November 19, 2015

I respectfully request that **Senate Bill #804**, relating to **Homestead Property Tax Exemptions**, be placed on the:

- committee agenda at your earliest possible convenience.
- next committee agenda.

A handwritten signature in black ink, appearing to read "Jeff Brandes", written over a horizontal line.

Senator Jeff Brandes
Florida Senate, District 22

The Florida Senate
BILL ANALYSIS AND FISCAL IMPACT STATEMENT

(This document is based on the provisions contained in the legislation as of the latest date listed below.)

Prepared By: The Professional Staff of the Committee on Military and Veterans Affairs, Space, and Domestic Security

BILL: SB 1202

INTRODUCER: Senator Abruzzo

SUBJECT: Discounts on Public Park Entrance Fees and Transportation Fares

DATE: January 15, 2016 REVISED: _____

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	Sanders	Ryon	MS	Favorable
2.			CA	
3.			FP	

I. Summary:

SB 1202 requires county and municipal departments of parks and recreation to provide a full or partial discount on park entrance fees to the following individuals:

- Current military servicemembers;
- Honorably discharged veterans;
- Honorably discharged veterans with a service-connected disability;
- The surviving spouse or parents of a military servicemember who died in combat; and
- The surviving spouse or parent of a law enforcement officer, firefighter, emergency medical technician, or paramedic who died in the line of duty.

The bill also requires regional transportation authorities to provide disabled veterans with discounts on fares for use of fixed-route transportation systems.

Counties, municipalities, and regional transportation authorities may experience a decrease in revenue generated from park entrance fees or transportation fares. The Revenue Estimating Conference estimates that the bill will have a negative, indeterminate fiscal impact on local government revenue.

II. Present Situation:

Veteran and Military Presence in Florida

The composition of military personnel who reside in Florida consists of the following:

- More than 1.6 million veterans;¹
- More than 249,000 veterans with a service-connected disability;²
- More than 84,000 active duty and federal reserve personnel;³ and
- More than 12,000 Florida National Guard members.⁴

After their military service, veterans and their families may qualify for a variety of benefits administered by the U.S. Department of Veterans Affairs and by the state of Florida.⁵

State Park Entrance Fee Discounts

The Division of Recreation and Parks (division) within the Department of Environmental Protection oversees Florida's 174 state parks. The division offers two types of annual entrance passes: the individual annual entrance pass for \$60 and the family annual entrance pass for \$120. The division currently provides the following park entrance fee discounts:

- Active duty members and honorably discharged veterans of the U.S. Armed Forces, National Guard, or reserve components receive a 25 percent discount on an annual entrance pass;
- Veterans with service-connected disabilities receive lifetime family annual entrance passes at no charge;
- Surviving spouses and parents of deceased members of the U.S. Armed Forces, National Guard, or reserve components who have fallen in combat receive a lifetime family annual entrance passes at no charge; and
- Surviving spouses and parents of a law enforcement officer or firefighter who died in the line of duty receive lifetime family annual entrance passes at no charge.⁶

¹ Florida Department of Veterans' Affairs, *Fast Facts*, available at http://floridavets.org/?page_id=50 (last visited Jan. 11, 2016).

² Id.

³ Data provided by Career Source Florida staff on January 13, 2016 (on file with Senate Military and Veterans Affairs, Space, and Domestic Security Committee).

⁴ Florida Department of Military Affairs, *About Us*, available at <http://www.floridaguard.army.mil/about-us> (last visited Jan. 11, 2016).

⁵ See Florida Department of Veteran's Affairs, *Florida Veterans' Benefits Guide* (2015); U.S. Department of Veterans Affairs, Office of Public Affairs, *Federal Benefits for Veterans, Dependents and Survivors* (2014), available at http://floridavets.org/?page_id=110 (last visited Jan. 12, 2016).

⁶ Section 258.0145, F.S.

The table below reflects the park entrance fee discounts provided for Fiscal Year 2013-14 and 2014-15:⁷

State Park Entrance Fee Discounts, s. 258.0145, F.S.	FY 2013-14	FY 2014-15
Individual Entrance Pass (25% discount: active duty servicemembers and veterans)	1,295	1,466
<u>Value of Discount</u>	\$19,425	\$21,990
Family Annual Entrance Pass (25% discount: active duty servicemembers and veterans)	4,103	4,688
<u>Value of Discount</u>	\$123,090	\$140,640
Lifetime Family Annual Entrance Pass (Full discount: disabled veterans; the spouse and parents of a fallen military servicemember, law enforcement officer, or firefighter)	9,804	10,977
<u>Value of Discount</u>	\$1,176,480	\$1,317,240
Total Passes	15,202	17,131
<u>Total Value of Discount</u>	<u>\$1,318,995</u>	<u>\$1,479,870</u>

Current law does not address entrance fee discounts for county and municipal parks for current and former military personnel and their families or the families of deceased first responders. There are approximately 269 county and municipal parks and recreation agencies in Florida, each managing a number of park areas, which offer a variety of amenities.⁸

Regional Transportation Authorities

Section 163.567, F.S., states that any two or more contiguous counties, municipalities, other political subdivisions, or combinations thereof are authorized to convene a charter committee for the purpose of developing a regional transportation authority. However, no county, municipality, or other political subdivision may be a member in more than one authority.⁹ A regional transportation authority has the authority to, in part, purchase, own, or operate, or provide for the operation of, transportation facilities.¹⁰

⁷ E-mail correspondence with the Florida Department of Environmental Protection on Jan. 13, 2016 (on file with the Senate Military and Veterans Affairs, Space, and Domestic Security Committee).

⁸ Telephone conversation between Florida Recreation and Parks Association, Inc. staff and Senate Military and Veterans Affairs, Space, and Domestic Security Committee staff (Jan. 12, 2016).

⁹ Section 163.597(1), F.S.

¹⁰ Section 163.568, F.S.

Chapters 163, 343, and 349, F.S., govern the regional transportation authorities. The following authorities are created in statute or special law:

- Northeast Florida Regional Transportation Commission.
- South Florida Regional Transportation Authority.
- Central Florida Regional Transportation Authority.
- Northwest Florida Transportation Corridor Authority.
- Tampa Bay Area Regional Transportation Authority.
- Jacksonville Transportation Authority.
- Pinellas Suncoast Transit Authority.
- Hillsborough Area Regional Transit Authority.

Of these regional transportation authorities, two provide commuter services. Tri-Rail, operated by the South Florida Regional Transportation Authority, currently offers a 50 percent discount on Fare EASY Cards to persons with disabilities.¹¹ LYNX, operated by the Central Florida Regional Transportation Authority, provides discounted fares to persons with medical disabilities.¹²

III. Effect of Proposed Changes:

The bill creates ss. 125.029 and 166.0447, F.S., (Sections 1 and 3) to require counties and municipalities to provide a partial or a full discount on park entrance fees to the following persons:

- A current member of the U.S. Armed Forces, their reserve components, or the National Guard;
- An honorably discharged veteran of the U.S. Armed Forces, their reserve components, or the National Guard;
- An honorably discharged veteran of the U.S. Armed Forces, their reserve components, or the National Guard who has a service-connected disability as determined by the U.S. Department of Veterans Affairs;
- A surviving spouse and parents of a deceased member of the U.S. Armed Forces, their reserve components, or the National Guard who died in the line of duty under combat-related conditions; and
- A surviving spouse and parents of a law enforcement officer, firefighter, emergency medical technician, or paramedic who died in the line of duty.

The bill defines the term “park entrance fee” to mean a fee charged to access lands managed by a county or municipal park or recreation department. The term does not include expanded amenity fees for amenities such as campgrounds, aquatic facilities, stadiums or arenas, facility rentals, special events, boat launching, golf, zoos, museums, gardens, or programs taking place within public lands.

¹¹ Acceptable forms of documentation to present at the ticket kiosk includes a Disabled Veterans ID, a letter from a physician, a Driver’s License indicating disability, or Social Security documentation for disability benefits. See Tri-Rail, *Discount Policy*, available at <http://www.tri-rail.com/fares/discount-policy/> (last visited Jan. 12, 2016).

¹² See LYNX, *Reduced Fares Application*, available at <http://www.golynx.com/buy-tickets/reduced-fares-application.stml> (last visited Jan. 12, 2016).

The bill also creates s. 163.58, F.S., (Section 2) to require a regional transportation authority to provide disabled veterans¹³ with a partial or a full discount on fares when using a fixed-route transportation system operated by the authority.

A county, municipality, or regional transportation authority must provide the discount upon a satisfactory showing to the entity of information evidencing eligibility.

The bill provides an effective date of July 1, 2016.

IV. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

Article VII, s. 18(b) of the Florida Constitution requires any general law that reduces a local government's authority to raise revenues in the aggregate, to be passed by a two-thirds vote of the membership of each house of the Legislature. This bill has the effect of reducing municipal and county revenues generated from park entrance fees by requiring discounts for the military, their families, and the families of deceased first responders. Laws having insignificant fiscal impact are exempt from the mandates requirements;¹⁴ however, the Revenue Estimating Conference estimated in 2015 that a similar bill (CS/HB 721) would have a negative, indeterminate fiscal impact on local government revenue.¹⁵

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

V. Fiscal Impact Statement:

A. Tax/Fee Issues:

The Revenue Estimating Conference (REC) has not yet adopted an estimate for this bill or its companion. However, the REC did review a similar bill filed during the 2015 Legislative Session (CS/HB 721). At that time the REC estimated that the bill would have a negative, indeterminate fiscal impact on local government revenue.¹⁶

¹³ As defined in s. 295.07(1)(a), F.S.

¹⁴ FLA. CONST. art. VII, s. 18(d). An insignificant fiscal impact means an amount not greater than ten cents times the average statewide population for the applicable fiscal year.

¹⁵ Revenue Estimating Conference, *Impact Conference Results for CS/HB 721 (HB 1095 and SB 1430 similar)* (adopted March 13, 2015).

¹⁶ *Id.*

B. Private Sector Impact:

The individuals described above will be eligible for a full or partial discount on entrance fees at county and municipal parks. Disabled military veterans will be eligible for a full or partial discount when using a fixed-route transportation system operated by a regional transportation authority.

C. Government Sector Impact:

County and municipal departments of parks and recreation will experience a decrease in revenue generated from park entrance fees because of this bill. To the extent disabled veterans use the discount provided at transportation systems, regional transportation authorities will experience a decrease in revenue from fares.

VI. Technical Deficiencies:

None.

VII. Related Issues:

None.

VIII. Statutes Affected:

This bill creates the following sections of the Florida Statutes: 125.029, 163.58, 166.0447.

IX. Additional Information:**A. Committee Substitute – Statement of Changes:**

(Summarizing differences between the Committee Substitute and the prior version of the bill.)

None.

B. Amendments:

None.

By Senator Abruzzo

25-00304-16

20161202__

1 A bill to be entitled
 2 An act relating to discounts on public park entrance
 3 fees and transportation fares; creating s. 125.029,
 4 F.S.; requiring counties to provide a partial or a
 5 full discount on park entrance fees to military
 6 members, veterans, and the spouse and parents of
 7 certain deceased military members, law enforcement
 8 officers, firefighters, emergency medical technicians,
 9 and paramedics; requiring that individuals seeking the
 10 discount present information satisfactory to the
 11 county department which evidences eligibility;
 12 defining the term "park entrance fee"; providing
 13 certain exclusions; creating s. 163.58, F.S.;

14 requiring certain regional transportation authorities
 15 to provide a partial or a full discount on fares for
 16 certain disabled veterans; creating s. 166.0447, F.S.;

17 requiring municipalities to provide a partial or a
 18 full discount on park entrance fees to military
 19 members, veterans, and the spouse and parents of
 20 certain deceased military members, law enforcement
 21 officers, firefighters, emergency medical technicians,
 22 and paramedics; requiring that individuals seeking the
 23 discount present information satisfactory to the
 24 municipal department which evidences eligibility;
 25 defining the term "park entrance fee"; providing
 26 certain exclusions; providing an effective date.

27
 28 Be It Enacted by the Legislature of the State of Florida:

29
 30 Section 1. Section 125.029, Florida Statutes, is created to
 31 read:
 32 125.029 County park entrance fee discounts.-

Page 1 of 4

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

25-00304-16

20161202__

33 (1) A county park or recreation department shall provide a
 34 partial or a full discount on park entrance fees to the
 35 following individuals who present information satisfactory to
 36 the county department which evidences eligibility for the
 37 discount:

38 (a) A current member of the United States Armed Forces,
 39 their reserve components, or the National Guard.

40 (b) An honorably discharged veteran of the United States
 41 Armed Forces, their reserve components, or the National Guard.

42 (c) An honorably discharged veteran of the United States
 43 Armed Forces, their reserve components, or the National Guard,
 44 who has a service-connected disability as determined by the
 45 United States Department of Veterans Affairs.

46 (d) A surviving spouse and parents of a deceased member of
 47 the United States Armed Forces, their reserve components, or the
 48 National Guard, who died in the line of duty under combat-
 49 related conditions.

50 (e) A surviving spouse and parents of a law enforcement
 51 officer, as defined in s. 943.10(1), a firefighter, as defined
 52 in s. 633.102, or an emergency medical technician or paramedic
 53 employed by state or local government, who died in the line of
 54 duty.

55 (2) As used in this section, the term "park entrance fee"
 56 means a fee charged to access lands managed by a county park or
 57 recreation department. The term does not include expanded fees
 58 for amenities, such as campgrounds, aquatic facilities, stadiums
 59 or arenas, facility rentals, special events, boat launching,
 60 golf, zoos, museums, gardens, or programs taking place within
 61 public lands.

Page 2 of 4

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

25-00304-16

20161202__

62 Section 2. Section 163.58, Florida Statutes, is created to
63 read:

64 163.58 Transportation fare discounts.—An authority, as
65 defined in this chapter, chapter 343, or chapter 349, shall
66 provide a partial or a full discount on fares for the use of a
67 fixed-route transportation system operated by the authority to a
68 disabled veteran as described in s. 295.07(1)(a) who presents
69 information satisfactory to the authority which evidences
70 eligibility for the discount.

71 Section 3. Section 166.0447, Florida Statutes, is created
72 to read:

73 166.0447 Municipal park entrance fee discounts.—

74 (1) A municipal park or recreation department shall provide
75 a partial or a full discount on park entrance fees to the
76 following individuals who present information satisfactory to
77 the municipal department which evidences eligibility for the
78 discount:

79 (a) A current member of the United States Armed Forces,
80 their reserve components, or the National Guard.

81 (b) An honorably discharged veteran of the United States
82 Armed Forces, their reserve components, or the National Guard.

83 (c) An honorably discharged veteran of the United States
84 Armed Forces, their reserve components, or the National Guard,
85 who has a service-connected disability as determined by the
86 United States Department of Veterans Affairs.

87 (d) A surviving spouse and parents of a deceased member of
88 the United States Armed Forces, their reserve components, or the
89 National Guard, who died in the line of duty under combat-
90 related conditions.

Page 3 of 4

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

25-00304-16

20161202__

91 (e) A surviving spouse and parents of a law enforcement
92 officer, as defined in s. 943.10(1), a firefighter, as defined
93 in s. 633.102, or an emergency medical technician or paramedic
94 employed by state or local government, who died in the line of
95 duty.

96 (2) As used in this section, the term "park entrance fee"
97 means a fee charged to access lands managed by a municipal park
98 or recreation department. The term does not include expanded
99 fees for amenities, such as campgrounds, aquatic facilities,
100 stadiums or arenas, facility rentals, special events, boat
101 launching, golf, zoos, museums, gardens, or programs taking
102 place within public lands.

103 Section 4. This act shall take effect July 1, 2016.

Page 4 of 4

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

THE FLORIDA SENATE
APPEARANCE RECORD

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

1/19/16
Meeting Date

SB 1202
Bill Number (if applicable)

Topic DISCOUNTS ON PUBLIC PARK ENTRANCE FEES ...

Amendment Barcode (if applicable)

Name COLLEEN KREPSTEKIES (CREP-STECK-KEYS)

Job Title Legislative & Cabinet Affairs Director

Address The Capitol, Suite 2105

Phone (850) 487-1533

Tallahassee FL 32399
City State Zip

Email exdir@fdva.state.fl.us

Speaking: For Against Information

Waive Speaking: In Support Against
(The Chair will read this information into the record.)

Representing The Florida Dept. of Veterans' Affairs

Appearing at request of Chair: Yes No

Lobbyist registered with Legislature: Yes No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

This form is part of the public record for this meeting.

THE FLORIDA SENATE

APPEARANCE RECORD

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

1/19/16

Meeting Date

SB 1202

Bill Number (if applicable)

Topic Discount on Public Park Fee

Amendment Barcode (if applicable)

Name DOUGLAS WATLER

Job Title Florida Professional Firefighters

Address 345 W. MADISON

Phone

Street

TALLAHASSEE, FL

Email

City

State

Zip

Speaking: For Against Information

Waive Speaking: In Support Against
(The Chair will read this information into the record.)

Representing FPF

Appearing at request of Chair: Yes No

Lobbyist registered with Legislature: Yes No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

This form is part of the public record for this meeting.



THE FLORIDA SENATE

Tallahassee, Florida 32399-1100

COMMITTEES:

Finance and Tax, *Vice Chair*
Appropriations Subcommittee on Health and Human
Services
Communications, Energy, and Public Utilities
Community Affairs
Fiscal Policy
Regulated Industries

JOINT COMMITTEE:

Joint Legislative Auditing Committee, *Alternating Chair*

SENATOR JOSEPH ABRUZZO

Minority Whip
25th District

January 11th, 2016

The Honorable Thad Altman

314 Senate Office Building
404 South Monroe Street
Tallahassee, FL 32399-1100

Dear Chairman Altman:

I respectfully request that Senate Bill 1202, Discounts on Public Park Entrance Fees and Transportation Fares, be considered for placement on the Military and Veterans Affairs, Space, and Domestic Security committee agenda. This piece of legislation will provide military members, veterans, and the spouse and parents of deceased military members, law enforcement officers, and firefighters with discounted public park entrance fees and discounted public transportation fees.

Thank you in advance for your consideration. Please let me know if I can provide you with any additional information.

Sincerely,

A handwritten signature in black ink, appearing to read "JA".

Joseph Abruzzo

Cc: Elizabeth Ryon, *Staff Director*

REPLY TO:

- 12300 Forest Hill Boulevard, Suite 200, Wellington, Florida 33414-5785 (561) 791-4774 FAX: (888) 284-6495
- 110 Dr. Martin Luther King, Jr. Boulevard, Belle Glade, Florida 33430-3900 (561) 829-1410
- 222 Senate Office Building, 404 South Monroe Street, Tallahassee, Florida 32399-1100 (850) 487-5025

Senate's Website: www.flsenate.gov

ANDY GARDINER
President of the Senate

GARRETT RICHTER
President Pro Tempore



THE FLORIDA SENATE

Tallahassee, Florida 32399-1100

COMMITTEES:

Higher Education, *Vice Chair*
Appropriations Subcommittee on Transportation,
Tourism, and Economic Development
Communications, Energy, and Public Utilities
Fiscal Policy
Military and Veterans Affairs, Space, and
Domestic Security
Regulated Industries

SENATOR MARIA LORTS SACHS

Deputy Democratic Whip
34th District

January 18, 2016

Senator Thad Altman, Chair
Committee on Military and Veterans Affairs, Space, and Domestic Security
404 S. Monroe Street
Tallahassee, FL 32399-1100

Dear Chair Altman,

I will not be able to attend the Committee on Military and Veterans Affairs, Space, and Domestic Security meeting taking place on January 19, 2016, as I have a previously scheduled conflict in my district. .

Very truly yours,

A handwritten signature in cursive script that reads "Maria Sachs".

Senator Maria Sachs
District 34

REPLY TO:

- Delray Beach City Hall, 100 NW 1st Avenue, Delray Beach, Florida 33444 (561) 279-1427 FAX: (561) 279-1429
- 216 Senate Office Building, 404 South Monroe Street, Tallahassee, Florida 32399-1100 (850) 487-5034

Senate's Website: www.flsenate.gov

ANDY GARDINER
President of the Senate

GARRETT RICHTER
President Pro Tempore

CourtSmart Tag Report

Room: LL 37

Case No.:

Type:

Caption: .Senate Military and Veterans Affairs, Space, and Domestic Security Committee

Judge:

Started: 1/19/2016 4:04:22 PM

Ends: 1/19/2016 4:10:53 PM **Length:** 00:06:32

4:04:21 PM Meeting called to order by Chairman Gibson-announces Senators Altman and Sachs are excused

4:04:38 PM CAA Lois Graham calls the roll

4:04:45 PM CAA announces quorum is present

4:04:51 PM Chairman Gibson with opening comments

4:05:15 PM Tab 1-SB 804 Homestead Property Tax Exemptions by Senator Brandes

4:05:24 PM Chairman recognizes aide Trent Phillips to present the bill

4:05:33 PM Aide presents bill and states that there is a substitute amendment

4:05:49 PM Chairman Gibson with comments

4:05:52 PM Amendments taken up - main amendment 523874 by Senator Evers replaced by substitute amendment

4:06:20 PM Substitute amendment 112572 by Senator Evers taken up

4:06:34 PM Aide explains substitute amendment

4:06:43 PM Chairman Gibson calls for questions/debate on amendment

4:07:05 PM Amendment 112572 adopted

4:07:45 PM Appearance card Colleen Krepstekies, Legislative & Cabinet Affairs Director, Depart of Veterans Affairs waives in support

4:08:00 PM Chairman Gibson calls for questions/debate on bill as amended

4:08:12 PM Aide waives closing

4:08:16 PM CAA Graham calls the roll on CS/SB 804

4:08:21 PM CS/SB 804 reported favorably

4:08:31 PM Tab 2 - SB 1202 Discounts on Public Park Entrance Fees and Transportation Fares by Senator Abruzzo

4:08:35 PM Senator Abruzzo explains the bill

4:08:56 PM Chairman Gibson ask for questions/debate

4:09:37 PM Appearance Colleen Krepstekies, Legislative & Cabinet Affairs Director waives in support

4:09:49 PM Appearance card Douglas Watler, Florida Professional Firefighters, waives in support

4:09:58 PM Chairman Gibson calls for questions/debate

4:10:01 PM Senator Abruzzo waives closing

4:10:06 PM CAA Graham calls the roll on SB 1202

4:10:12 PM SB 1202 reported favorably

4:10:27 PM Chairman Gibson with closing comments

4:10:34 PM Senator Evers moves to adjourn without objection

4:10:35 PM Meeting adjourned