



469824

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
01/27/2012	.	
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The Committee on Military Affairs, Space, and Domestic Security (Norman) recommended the following:

**Senate Amendment (with title amendment)**

Delete lines 55 - 152  
and insert:

(4)~~(a)~~ Any real estate 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 as a member of the United States Armed Forces and for whom a letter from the United States Government or United States Department of Veterans Affairs or its predecessor has been issued certifying that the veteran who died from service-connected causes while on active duty is exempt from taxation if the veteran was a permanent



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13 resident of this state on January 1 of the year in which the  
14 veteran died.

15 ~~(a)~~ ~~(b)~~ The production of the letter by the surviving spouse  
16 ~~which of a letter that was issued as required under paragraph~~  
17 ~~(a) and that~~ attests to the veteran's death while on active duty  
18 is prima facie evidence ~~of the fact~~ that the surviving spouse is  
19 entitled to the an exemption under paragraph (a).

20 ~~(b)~~ ~~(c)~~ The tax exemption ~~that applies under paragraph (a)~~  
21 ~~to the surviving spouse~~ carries over to the benefit of the  
22 veteran's surviving spouse as long as the spouse holds the legal  
23 or beneficial title to the homestead, permanently resides  
24 thereon as specified in s. 196.031, and does not remarry. If the  
25 surviving spouse sells the property, an exemption not to exceed  
26 the amount granted under ~~from~~ the most recent ad valorem tax  
27 roll may be transferred to his or her new residence as long as  
28 it is used as his or her primary residence and he or she does  
29 not remarry.

30 (5) Any real estate that is owned and used as a homestead  
31 by the surviving spouse of a first responder who died in the  
32 line of duty while employed by the state or any political  
33 subdivision of the state, including authorities and special  
34 districts, and for whom a letter from the state or appropriate  
35 political subdivision of the state, or other authority or  
36 special district, has been issued which legally recognizes and  
37 certifies that the first responder died in the line of duty  
38 while employed as a first responder is exempt from taxation if  
39 the first responder and his or her surviving spouse were  
40 permanent residents of this state on January 1 of the year in  
41 which the first responder died.



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42           (a) The production of the letter by the surviving spouse  
43 which attests to the first responder's death in the line of duty  
44 is prima facie evidence that the surviving spouse is entitled to  
45 the exemption.

46           (b) The tax exemption carries over to the benefit of the  
47 first responder's surviving spouse as long as the spouse holds  
48 the legal or beneficial title to the homestead, permanently  
49 resides thereon as specified in s. 196.031, and does not  
50 remarry. If the surviving spouse sells the property, an  
51 exemption not to exceed the amount granted under the most recent  
52 ad valorem tax roll may be transferred to his or her new  
53 residence if it is used as his or her primary residence and he  
54 or she does not remarry.

55           (c) As used in this subsection only, and not applicable to  
56 the payment of benefits under s. 112.19 or s. 112.191, the term:

57           1. "First responder" means a law enforcement officer or  
58 correctional officer as defined in s. 943.10, a firefighter as  
59 defined in s. 633.30, or an emergency medical technician or  
60 paramedic as defined in s. 401.23 who is a full-time paid  
61 employee, part-time paid employee, or unpaid volunteer.

62           2. "In the line of duty" means:

63           a. While engaging in law enforcement;

64           b. While performing an activity relating to fire  
65 suppression and prevention;

66           c. While responding to a hazardous material emergency;

67           d. While performing rescue activity;

68           e. While providing emergency medical services;

69           f. While performing disaster relief activity;

70           g. While otherwise engaging in emergency response activity;



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71 or

72 h. While engaging in a training exercise related to any of  
73 the events or activities enumerated in this subparagraph if the  
74 training has been authorized by the employing entity.

75

76 A heart attack or stroke that causes death or causes an injury  
77 resulting in death must occur within 24 hours after an event or  
78 activity enumerated in this subparagraph and must be directly  
79 and proximately caused by the event or activity in order to be  
80 considered as having occurred in the line of duty.

81 Section 3. Construction.—

82 (1) The revisions to s. 196.081, Florida Statutes, made by  
83 this act operate prospectively to the 2013 tax roll and do not  
84 provide a basis for relief from an assessment of taxes not paid  
85 or create a right to a refund of taxes paid before January 1,  
86 2013.

87 (2) The provisions of s. 196.081(5), Florida Statutes, as  
88 created by this act apply to the homestead exemption of the  
89 surviving spouse of a first responder whose deaths occurs  
90 before, on, or after the effective date of this act.

91 Section 3. Effective July 1, 2012, the sum of \$100,302 in  
92 nonrecurring funds is appropriated from the General Revenue Fund  
93 to the Department of State for purposes of publishing, as  
94 required under s. 5(d), Article XI of the State Constitution,  
95 the proposed constitutional amendment contained in Senate Joint  
96 Resolution 1056, or a similar joint resolution having  
97 substantially the same specific intent and purpose.

98 Section 4. Except as otherwise expressly provided in this  
99 act, this act shall take effect on the same date that Senate



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100 Joint Resolution 1056, or a similar joint resolution having  
101 substantially the same specific intent and purpose, takes effect  
102 if approved by the electors at the general election held in  
103 November 2012 or at an earlier special election specifically  
104 authorized by law for that purpose.

105

106 ===== T I T L E A M E N D M E N T =====

107 And the title is amended as follows:

108 Delete lines 4 - 15

109 and insert:

110 exempting from taxation the homestead property of the  
111 surviving spouse of a first responder who dies in the  
112 line of duty; providing definitions for "first  
113 responder" and "line of duty"; providing construction  
114 with respect the applicable tax roll and the date of  
115 death; providing an appropriation; providing effective  
116 dates, one of which is contingent.