

By Senator Norman

12-00284A-12

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1                   A bill to be entitled  
2           An act relating to homestead property tax exemptions;  
3           providing a short title; amending s. 196.081, F.S.;  
4           requiring the surviving spouse of a military veteran  
5           who dies from service-connected causes while on active  
6           duty to be a permanent resident of this state on a  
7           specified date in order for the surviving spouse's  
8           homestead to be exempt from taxation; providing  
9           definitions; exempting from taxation the homestead  
10          property of a surviving spouse of a first responder  
11          who dies in the line of duty under certain  
12          circumstances; providing construction, including  
13          application with respect to certain deaths preceding  
14          the effective date of the act; providing a contingent  
15          effective date.

16  
17 Be It Enacted by the Legislature of the State of Florida:

18  
19           Section 1. This act may be cited as the "Fallen Heroes  
20 Family Tax Relief Act."

21           Section 2. Section 196.081, Florida Statutes, is amended to  
22 read:

23           196.081 Exemption for certain permanently and totally  
24 disabled veterans and for surviving spouses of veterans;  
25 exemption for surviving spouses of first responders who die in  
26 the line of duty.-

27           (1) Any real estate that is owned and used as a homestead  
28 by a veteran who was honorably discharged with a service-  
29 connected total and permanent disability and for whom a letter

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30 from the United States Government or United States Department of  
31 Veterans Affairs or its predecessor has been issued certifying  
32 that the veteran is totally and permanently disabled is exempt  
33 from taxation, if the veteran is a permanent resident of this  
34 state on January 1 of the tax year for which exemption is being  
35 claimed or was a permanent resident of this state on January 1  
36 of the year the veteran died.

37 (2) The production by a veteran or the spouse or surviving  
38 spouse of a letter of total and permanent disability from the  
39 United States Government or United States Department of Veterans  
40 Affairs or its predecessor before the property appraiser of the  
41 county in which property of the veteran lies is prima facie  
42 evidence of the fact that the veteran or the surviving spouse is  
43 entitled to the exemption.

44 (3) If the totally and permanently disabled veteran  
45 predeceases his or her spouse and if, upon the death of the  
46 veteran, the spouse holds the legal or beneficial title to the  
47 homestead and permanently resides thereon as specified in s.  
48 196.031, the exemption from taxation carries over to the benefit  
49 of the veteran's spouse until such time as he or she remarries  
50 or sells or otherwise disposes of the property. If the spouse  
51 sells the property, an exemption not to exceed the amount  
52 granted from the most recent ad valorem tax roll may be  
53 transferred to his or her new residence, as long as it is used  
54 as his or her primary residence and he or she does not remarry.

55 (4) (a) Any real estate that is owned and used as a  
56 homestead by the surviving spouse of a veteran who died from  
57 service-connected causes while on active duty as a member of the  
58 United States Armed Forces and for whom a letter from the United

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59 States Government or United States Department of Veterans  
60 Affairs or its predecessor has been issued certifying that the  
61 veteran who died from service-connected causes while on active  
62 duty is exempt from taxation if the veteran and his or her  
63 surviving spouse were ~~was a~~ permanent residents ~~resident~~ of this  
64 state on January 1 of the year in which the veteran died.

65 (b) The production by the surviving spouse of a letter that  
66 was issued as required under paragraph (a) and that attests the  
67 veteran's death while on active duty is prima facie evidence of  
68 the fact that the surviving spouse is entitled to an exemption  
69 under paragraph (a).

70 (c) The tax exemption that applies under paragraph (a) to  
71 the surviving spouse carries over to the benefit of the  
72 veteran's surviving spouse as long as the spouse holds the legal  
73 or beneficial title to the homestead, permanently resides  
74 thereon as specified in s. 196.031, and does not remarry. If the  
75 surviving spouse sells the property, an exemption not to exceed  
76 the amount granted from the most recent ad valorem tax roll may  
77 be transferred to his or her new residence as long as it is used  
78 as his or her primary residence and he or she does not remarry.

79 (5) (a) As used in this subsection, the term:

80 1. "First responder" means a law enforcement officer or  
81 correctional officer as defined in s. 943.10, a firefighter as  
82 defined in s. 633.30, or an emergency medical technician or  
83 paramedic as defined in s. 401.23 who is a full-time paid  
84 employee, part-time paid employee, or unpaid volunteer.

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

86 a. While engaging in law enforcement;

87 b. While performing an activity relating to fire

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88 suppression and prevention;

89 c. While responding to a hazardous material emergency;

90 d. While performing rescue activity;

91 e. While providing emergency medical services;

92 f. While performing disaster relief activity;

93 g. While otherwise engaging in emergency response activity;

94 or

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

98  
99 A heart attack or stroke that causes death or causes an injury  
100 resulting in death must occur within 24 hours after an event or  
101 activity enumerated in this subparagraph and must be directly  
102 and proximately caused by the event or activity in order to be  
103 considered as having occurred in the line of duty.

104 (b) Any real estate that is owned and used as a homestead  
105 by the surviving spouse of a first responder who died in the  
106 line of duty while employed by the state or any political  
107 subdivision of the state, including authorities and special  
108 districts, and for whom a letter from the state or appropriate  
109 political subdivision of the state or other authority or special  
110 district has been issued legally recognizing and certifying that  
111 the individual died in the line of duty while employed as a  
112 first responder is exempt from taxation if the individual and  
113 his or her surviving spouse were permanent residents of this  
114 state on January 1 of the year in which the individual died.

115 (c) The production by the surviving spouse of a letter that  
116 was issued as required under paragraph (b) and that attests the

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117 individual's death in the line of duty is prima facie evidence  
118 of the fact that the surviving spouse is entitled to an  
119 exemption under paragraph (b).

120 (d) The tax exemption that applies under paragraph (b) to  
121 the surviving spouse carries over to the benefit of the  
122 individual's surviving spouse as long as the spouse holds the  
123 legal or beneficial title to the homestead, permanently resides  
124 thereon as specified in s. 196.031, and does not remarry. If the  
125 surviving spouse sells the property, an exemption not to exceed  
126 the amount granted from the most recent ad valorem tax roll may  
127 be transferred to his or her new residence as long as it is used  
128 as his or her primary residence and he or she does not remarry.

129 Section 3. Construction.—

130 (1) The revisions to section 196.081, Florida Statutes,  
131 under this act operate prospectively to tax rolls submitted to  
132 the Department of Revenue by each county tax collector beginning  
133 January 2013 and each January thereafter and do not provide a  
134 basis for relief from or assessment of taxes not paid or for  
135 determining any denial of or a right to a refund of taxes paid  
136 before the effective date of this act.

137 (2) The revisions to paragraph (a) of subsection (4) of  
138 section 196.081, Florida Statutes, under this act apply to the  
139 homestead exemptions of surviving spouses of veterans whose  
140 deaths occur after the effective date of this act and do not  
141 affect the homestead exemptions of surviving spouses of veterans  
142 whose deaths occurred before the effective date of this act.

143 (3) The provisions of subsection (5) of section 196.081,  
144 Florida Statutes, created under this act apply to the homestead  
145 exemptions of surviving spouses of first responders whose deaths

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146 occur before, on, or after the effective date of this act.

147       Section 4. This act shall take effect upon the approval of  
148 Senate Joint Resolution \_\_\_, or a similar joint resolution  
149 having substantially the same specific intent and purpose, at  
150 the general election to be held in November 2012 or at an  
151 earlier special election specifically authorized by law for that  
152 purpose.