

By the Committees on Budget Subcommittee on Finance and Tax; and Military Affairs, Space, and Domestic Security; and Senators Norman and Sachs

593-04220-12

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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 exempting from taxation the homestead property of the
5 surviving spouse of a first responder who dies in the
6 line of duty; providing definitions for "first
7 responder" and "line of duty"; providing construction
8 with respect the applicable tax roll and the date of
9 death; providing an appropriation; providing effective
10 dates, one of which is contingent.

11
12 Be It Enacted by the Legislature of the State of Florida:

13
14 Section 1. This act may be cited as the "Fallen Heroes
15 Family Tax Relief Act."

16 Section 2. Section 196.081, Florida Statutes, is amended to
17 read:

18 196.081 Exemption for certain permanently and totally
19 disabled veterans and for surviving spouses of veterans;
20 exemption for surviving spouses of first responders who die in
21 the line of duty.-

22 (1) Any real estate that is owned and used as a homestead
23 by a veteran who was honorably discharged with a service-
24 connected total and permanent disability and for whom a letter
25 from the United States Government or United States Department of
26 Veterans Affairs or its predecessor has been issued certifying
27 that the veteran is totally and permanently disabled is exempt
28 from taxation, if the veteran is a permanent resident of this
29 state on January 1 of the tax year for which exemption is being

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30 claimed or was a permanent resident of this state on January 1
31 of the year the veteran died.

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

39 (3) If the totally and permanently disabled veteran
40 predeceases his or her spouse and if, upon the death of the
41 veteran, the spouse holds the legal or beneficial title to the
42 homestead and permanently resides thereon as specified in s.
43 196.031, the exemption from taxation carries over to the benefit
44 of the veteran's spouse until such time as he or she remarries
45 or sells or otherwise disposes of the property. If the spouse
46 sells the property, an exemption not to exceed the amount
47 granted from the most recent ad valorem tax roll may be
48 transferred to his or her new residence, as long as it is used
49 as his or her primary residence and he or she does not remarry.

50 (4) ~~(a)~~ Any real estate that is owned and used as a
51 homestead by the surviving spouse of a veteran who died from
52 service-connected causes while on active duty as a member of the
53 United States Armed Forces and for whom a letter from the United
54 States Government or United States Department of Veterans
55 Affairs or its predecessor has been issued certifying that the
56 veteran who died from service-connected causes while on active
57 duty is exempt from taxation if the veteran was a permanent
58 resident of this state on January 1 of the year in which the

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59 veteran died.

60 ~~(a)-(b)~~ The production of the letter by the surviving spouse
61 ~~which of a letter that was issued as required under paragraph~~
62 ~~(a) and that~~ attests to the veteran's death while on active duty
63 is prima facie evidence ~~of the fact~~ that the surviving spouse is
64 entitled to the ~~an~~ exemption ~~under paragraph (a)~~.

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

75 (5) Any real estate that is owned and used as a homestead
76 by the surviving spouse of a first responder who died in the
77 line of duty while employed by the state or any political
78 subdivision of the state, including authorities and special
79 districts, and for whom a letter from the state or appropriate
80 political subdivision of the state, or other authority or
81 special district, has been issued which legally recognizes and
82 certifies that the first responder died in the line of duty
83 while employed as a first responder is exempt from taxation if
84 the first responder and his or her surviving spouse were
85 permanent residents of this state on January 1 of the year in
86 which the first responder died.

87 (a) The production of the letter by the surviving spouse

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88 which attests to the first responder's death in the line of duty
89 is prima facie evidence that the surviving spouse is entitled to
90 the exemption.

91 (b) The tax exemption applies as long as the surviving
92 spouse holds the legal or beneficial title to the homestead,
93 permanently resides thereon as specified in s. 196.031, and does
94 not remarry. If the surviving spouse sells the property, an
95 exemption not to exceed the amount granted under the most recent
96 ad valorem tax roll may be transferred to his or her new
97 residence if it is used as his or her primary residence and he
98 or she does not remarry.

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

101 1. "First responder" means a law enforcement officer or
102 correctional officer as defined in s. 943.10, a firefighter as
103 defined in s. 633.30, or an emergency medical technician or
104 paramedic as defined in s. 401.23 who is a full-time paid
105 employee, part-time paid employee, or unpaid volunteer.

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

107 a. While engaging in law enforcement;

108 b. While performing an activity relating to fire
109 suppression and prevention;

110 c. While responding to a hazardous material emergency;

111 d. While performing rescue activity;

112 e. While providing emergency medical services;

113 f. While performing disaster relief activity;

114 g. While otherwise engaging in emergency response activity;

115 or

116 h. While engaging in a training exercise related to any of

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117 the events or activities enumerated in this subparagraph if the
118 training has been authorized by the employing entity.

119
120 A heart attack or stroke that causes death or causes an injury
121 resulting in death must occur within 24 hours after an event or
122 activity enumerated in this subparagraph and must be directly
123 and proximately caused by the event or activity in order to be
124 considered as having occurred in the line of duty.

125 Section 3. Construction.—

126 (1) The revisions to s. 196.081, Florida Statutes, made by
127 this act operate prospectively to the 2013 tax roll and do not
128 provide a basis for relief from an assessment of taxes not paid
129 or create a right to a refund of taxes paid before January 1,
130 2013.

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

135 Section 4. Effective July 1, 2012, the sum of \$100,302 in
136 nonrecurring funds is appropriated from the General Revenue Fund
137 to the Department of State for purposes of publishing, as
138 required under s. 5(d), Article XI of the State Constitution,
139 the proposed constitutional amendment contained in Committee
140 Substitute for Senate Joint Resolution 1056, or a similar joint
141 resolution having substantially the same specific intent and
142 purpose.

143 Section 5. Except as otherwise expressly provided in this
144 act and except for this section, which shall take effect July 1,
145 2012, this act shall take effect on the same date that CS for

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146 SJR 1056, or a similar joint resolution having substantially the
147 same specific intent and purpose, takes effect if approved by
148 the electors at the general election held in November 2012 or at
149 an earlier special election specifically authorized by law for
150 that purpose.