

By Senator Norman

12-00271-12

2012708

1 A bill to be entitled
2 An act relating to ad valorem taxation; defining
3 terms; authorizing an active military combat duty
4 grant based on the amount of ad valorem taxes paid on
5 a homestead to be paid to certain servicemembers who
6 have served a specified minimum amount of active
7 military combat duty; providing an exception to the
8 minimum service requirements for a servicemember who
9 is injured while on active duty; authorizing a
10 disabled veteran grant to be paid to a disabled
11 veteran in an amount based on the veteran's disability
12 rating percentage; authorizing the unremarried
13 surviving spouse of a disabled veteran to apply for
14 the grant to which his or her spouse was entitled
15 before his or her death; authorizing fallen hero
16 grants based on the amount of ad valorem taxes paid on
17 a homestead to be paid to the surviving spouse of a
18 law enforcement officer, firefighter, or emergency
19 medical technician who is killed in the line of duty;
20 requiring a person seeking a grant to apply to the
21 Department of Revenue; providing that the award of a
22 grant is subject to appropriation by the Legislature;
23 authorizing the Department of Revenue to adopt rules
24 to administer the act; providing for application of
25 the act; providing an effective date.

26
27 Be It Enacted by the Legislature of the State of Florida:

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29 Section 1. Ad valorem tax relief; active military combat

12-00271-12

2012708

30 duty grant; disabled veteran grant; fallen hero grant.-

31 (1) DEFINITIONS.-As used in this section, the term:

32 (a) "Active military combat duty" means service in an
33 active, uniformed capacity in a combat zone for a named United
34 States military conflict. A combat zone is any area designated
35 by an executive order of the President of the United States as a
36 combat zone.

37 (b) "Servicemember" means a member of any branch of the
38 United States Military or military reserves, the United States
39 Coast Guard or its reserves, or the Florida National Guard.

40 (c) "Veteran" means a former servicemember who was
41 discharged or released from military service under honorable
42 conditions or who later received an upgraded discharge under
43 honorable conditions.

44 (2) ACTIVE MILITARY COMBAT DUTY GRANT.-

45 (a) A servicemember who receives a homestead exemption may
46 receive an active military combat duty grant equal to the amount
47 of ad valorem taxes paid on the homestead or \$1,500, whichever
48 is less.

49 (b) To receive the grant, the servicemember must:

50 1. Pay ad valorem taxes on his or her homestead for the
51 year for which an application for a grant is submitted.

52 2.a. Serve an aggregate of 45 days of active military
53 combat duty during the calendar year for which the grant is
54 sought; or

55 b. Serve 45 days of active military combat duty within 2
56 consecutive years. If less than 45 days of active military
57 combat duty are served within the first year, the servicemember
58 may elect to receive the grant in the first or second year. If

12-00271-12

2012708

59 more than 45 days of active military combat duty are served in
60 the second year, the servicemember may receive the grant for
61 both years.

62 3. Apply to and be approved by the Department of Revenue
63 for the grant.

64
65 Notwithstanding subparagraph 2., the minimum combat duty
66 requirements do not apply in a year in which a servicemember is
67 injured during combat duty.

68 (3) DISABLED VETERAN GRANT.—

69 (a) A disabled veteran who receives a homestead exemption
70 may receive a disabled veteran grant. The amount of the grant
71 shall be calculated by multiplying the veteran's disability
72 rating percentage as determined the United States Department of
73 Veterans Affairs by \$1,500 or the amount of property taxes paid,
74 whichever is less.

75 (b) To qualify for the grant, a disabled veteran must:

76 1. Pay ad valorem taxes on his or her homestead for the
77 year for which an application for a grant is submitted.

78 2. Have a service-related injury.

79 3. Apply to and be approved by the Department of Revenue
80 for the grant.

81 (c) A disabled veteran, or his or her unremarried surviving
82 spouse, may receive a disabled veteran grant for 5 consecutive
83 years. If the servicemember received an active military combat
84 duty grant, the 5-year period begins after the year in which the
85 last active military combat duty grant was received.

86 (4) FALLEN HERO GRANTS.—

87 (a) The unremarried surviving spouse of a law enforcement

12-00271-12

2012708

88 officer, firefighter, or an emergency medical technician who is
89 killed in the line of duty may receive a fallen hero grant equal
90 to the amount of ad valorem taxes paid on the homestead or
91 \$1,500, whichever is less. The unremarried surviving spouse may
92 receive the grant for 5 consecutive years.

93 (b) To receive the grant, the surviving spouse must:

94 1. Pay ad valorem taxes on his or her homestead for the
95 year for which an application for a grant is submitted.

96 2. Apply to and be approved by the Department of Revenue
97 for the grant.

98 (5) GRANT APPLICATIONS.—A person seeking a grant under this
99 section must submit a completed application to the Department of
100 Revenue after ad valorem taxes have been paid for the year for
101 which a grant is sought and before April 30 in the year
102 following the year for which a grant is sought.

103 (6) APPROPRIATIONS.—The award of a grant under this section
104 is subject to an appropriation by the Legislature.

105 (7) RULEMAKING.—The Department of Revenue may adopt rules
106 to administer this section. The rules may specify forms for
107 applying for a grant and specify the information required to
108 establish eligibility for a grant.

109 Section 2. This act shall take effect July 1, 2012, and
110 first applies to property taxes assessed on January 1, 2012.