



775556

LEGISLATIVE ACTION

Senate	.	House
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Floor: 1/AD/2R	.	Floor: SEN1/C
03/09/2012 11:36 AM	.	03/09/2012 04:12 PM
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Senator Norman moved the following:

**Senate Amendment (with title amendment)**

Delete everything after the enacting clause  
and insert:

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

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

196.081 Exemption for certain 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.-

(1) Any real estate that is owned and used as a homestead



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14 by a veteran who was honorably discharged with a service-  
15 connected total and permanent disability and for whom a letter  
16 from the United States Government or United States Department of  
17 Veterans Affairs or its predecessor has been issued certifying  
18 that the veteran is totally and permanently disabled is exempt  
19 from taxation, if the veteran is a permanent resident of this  
20 state on January 1 of the tax year for which exemption is being  
21 claimed or was a permanent resident of this state on January 1  
22 of the year the veteran died.

23 (2) The production by a veteran or the spouse or surviving  
24 spouse of a letter of total and permanent disability from the  
25 United States Government or United States Department of Veterans  
26 Affairs or its predecessor before the property appraiser of the  
27 county in which property of the veteran lies is prima facie  
28 evidence of the fact that the veteran or the surviving spouse is  
29 entitled to the exemption.

30 (3) If the totally and permanently disabled veteran  
31 predeceases his or her spouse and if, upon the death of the  
32 veteran, the spouse holds the legal or beneficial title to the  
33 homestead and permanently resides thereon as specified in s.  
34 196.031, the exemption from taxation carries over to the benefit  
35 of the veteran's spouse until such time as he or she remarries  
36 or sells or otherwise disposes of the property. If the spouse  
37 sells the property, an exemption not to exceed the amount  
38 granted from the most recent ad valorem tax roll may be  
39 transferred to his or her new residence, as long as it is used  
40 as his or her primary residence and he or she does not remarry.

41 (4) ~~(a)~~ Any real estate that is owned and used as a  
42 homestead by the surviving spouse of a veteran who died from



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43 service-connected causes while on active duty as a member of the  
44 United States Armed Forces and for whom a letter from the United  
45 States Government or United States Department of Veterans  
46 Affairs or its predecessor has been issued certifying that the  
47 veteran who died from service-connected causes while on active  
48 duty is exempt from taxation if the veteran was a permanent  
49 resident of this state on January 1 of the year in which the  
50 veteran died.

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

56 ~~(b)(c)~~ The tax exemption ~~that applies under paragraph (a)~~  
57 ~~to the surviving spouse~~ carries over to the benefit of the  
58 veteran's surviving spouse as long as the spouse holds the legal  
59 or beneficial title to the homestead, permanently resides  
60 thereon as specified in s. 196.031, and does not remarry. If the  
61 surviving spouse sells the property, an exemption not to exceed  
62 the amount granted under ~~from~~ the most recent ad valorem tax  
63 roll may be transferred to his or her new residence as long as  
64 it is used as his or her primary residence and he or she does  
65 not remarry.

66 (5) Any real estate that is owned and used as a homestead  
67 by the surviving spouse of a first responder who died in the  
68 line of duty while employed by the state or any political  
69 subdivision of the state, including authorities and special  
70 districts, and for whom a letter from the state or appropriate  
71 political subdivision of the state, or other authority or



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72 special district, has been issued which legally recognizes and  
73 certifies that the first responder died in the line of duty  
74 while employed as a first responder is exempt from taxation if  
75 the first responder and his or her surviving spouse were  
76 permanent residents of this state on January 1 of the year in  
77 which the first responder died.

78 (a) The production of the letter by the surviving spouse  
79 which attests to the first responder's death in the line of duty  
80 is prima facie evidence that the surviving spouse is entitled to  
81 the exemption.

82 (b) The tax exemption applies as long as the surviving  
83 spouse holds the legal or beneficial title to the homestead,  
84 permanently resides thereon as specified in s. 196.031, and does  
85 not remarry. If the surviving spouse sells the property, an  
86 exemption not to exceed the amount granted under the most recent  
87 ad valorem tax roll may be transferred to his or her new  
88 residence if it is used as his or her primary residence and he  
89 or she does not remarry.

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

92 1. "First responder" means a law enforcement officer or  
93 correctional officer as defined in s. 943.10, a firefighter as  
94 defined in s. 633.30, or an emergency medical technician or  
95 paramedic as defined in s. 401.23 who is a full-time paid  
96 employee, part-time paid employee, or unpaid volunteer.

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

98 a. While engaging in law enforcement;

99 b. While performing an activity relating to fire  
100 suppression and prevention;



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101 c. While responding to a hazardous material emergency;

102 d. While performing rescue activity;

103 e. While providing emergency medical services;

104 f. While performing disaster relief activity;

105 g. While otherwise engaging in emergency response activity;

106 or

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

110  
111 A heart attack or stroke that causes death or causes an injury  
112 resulting in death must occur within 24 hours after an event or  
113 activity enumerated in this subparagraph and must be directly  
114 and proximately caused by the event or activity in order to be  
115 considered as having occurred in the line of duty.

116 Section 3. Construction.—

117 (1) The revisions to s. 196.081, Florida Statutes, made by  
118 this act operate prospectively to the 2013 tax roll and do not  
119 provide a basis for relief from an assessment of taxes not paid  
120 or create a right to a refund of taxes paid before January 1,  
121 2013.

122 (2) The provisions of s. 196.081(5), Florida Statutes, as  
123 created by this act apply to the homestead exemption of the  
124 surviving spouse of a first responder whose death occurs before,  
125 on, or after the effective date of this act.

126 Section 4. Effective July 1, 2012, the sum of \$100,302 in  
127 nonrecurring funds is appropriated from the General Revenue Fund  
128 to the Department of State for purposes of publishing, as  
129 required under s. 5(d), Article XI of the State Constitution,



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130 the proposed constitutional amendment contained in Committee  
131 Substitute for Senate Joint Resolution 1056, or a similar joint  
132 resolution having substantially the same specific intent and  
133 purpose.

134 Section 5. Except as otherwise expressly provided in this  
135 act and except for this section, which shall take effect July 1,  
136 2012, this act shall take effect on the same date that CS for  
137 SJR 1056, or a similar joint resolution having substantially the  
138 same specific intent and purpose, takes effect if approved by  
139 the electors at the general election held in November 2012 or at  
140 an earlier special election specifically authorized by law for  
141 that purpose.

142  
143 ===== T I T L E A M E N D M E N T =====

144 And the title is amended as follows:

145 Delete everything before the enacting clause  
146 and insert:

147 A bill to be entitled  
148 An act relating to homestead property tax exemptions;  
149 providing a short title; amending s. 196.081, F.S.;  
150 exempting from taxation the homestead property of the  
151 surviving spouse of a first responder who dies in the  
152 line of duty; providing definitions for "first  
153 responder" and "line of duty"; providing construction  
154 with respect the applicable tax roll and the date of  
155 death; providing an appropriation; providing effective  
156 dates, one of which is contingent.