Bill No. CS/CS/CS/HB 753 (2014)

	Amendment No.
	CHAMBER ACTION
	Senate House
	<u>.</u>
1	Representative Pafford offered the following:
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3	Amendment (with title amendment)
4	Between lines 32 and 33, insert:
5	Section 1. Subsection (1) of section 112.1815, Florida
6	Statutes, is amended to read:
7	112.1815 Firefighters, paramedics, emergency medical
8	technicians, and law enforcement officers; special provisions
9	for employment-related accidents and injuries
10	(1) The term "first responder" as used in this section
11	means a law enforcement officer as defined in s. 943.10, a
12	firefighter as defined in s. 633.102, or an emergency medical
13	technician or paramedic as defined in s. 401.23 employed by
14	state or local government. A volunteer law enforcement officer,
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15 firefighter, or emergency medical technician or paramedic engaged by the state or a local government is also considered a first responder of the state or local government for purposes of this section. <u>The term also includes a school safety designee</u> <u>under s. 790.115</u>, whether a school district employee or a volunteer.

Section 2. Subsection (6) of section 196.081, Florida
Statutes, is amended to 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 Any real estate that is owned and used as a homestead (6) by the surviving spouse of a first responder who died in the 28 29 line of duty while employed by the state or any political 30 subdivision of the state, including authorities and special districts, and for whom a letter from the state or appropriate 31 political subdivision of the state, or other authority or 32 special district, has been issued which legally recognizes and 33 34 certifies that the first responder died in the line of duty while employed as a first responder is exempt from taxation if 35 the first responder and his or her surviving spouse were 36 37 permanent residents of this state on January 1 of the year in 38 which the first responder died.

39 (a) The production of the letter by the surviving spouse 40 which attests to the first responder's death in the line of duty 033271

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41 is prima facie evidence that the surviving spouse is entitled to 42 the exemption.

43 The tax exemption applies as long as the surviving (b) 44 spouse holds the legal or beneficial title to the homestead, 45 permanently resides thereon as specified in s. 196.031, and does 46 not remarry. If the surviving spouse sells the property, an exemption not to exceed the amount granted under the most recent 47 48 ad valorem tax roll may be transferred to his or her new 49 residence if it is used as his or her primary residence and he 50 or she does not remarry.

51 (c) As used in this subsection only, and not applicable to 52 the payment of benefits under s. 112.19 or s. 112.191, the term:

1. "First responder" means a law enforcement officer or correctional officer as defined in s. 943.10, a firefighter as defined in s. 633.102, or an emergency medical technician or paramedic as defined in s. 401.23 who is a full-time paid employee, part-time paid employee, or unpaid volunteer. <u>The term</u> <u>also includes a school safety designee under s. 790.115, whether</u> a school district employee or a volunteer.

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2. "In the line of duty" means:

a. While engaging in law enforcement;

b. While performing an activity relating to firesuppression and prevention;

64 c. While responding to a hazardous material emergency;

While providing emergency medical services;

65 d. While performing rescue activity;

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Amendment No. 67 f. While performing disaster relief activity; 68 While otherwise engaging in emergency response q. 69 activity; or 70 h. While engaging in school safety duties pursuant to s. 71 790.115(3); or 72 i.h. While engaging in a training exercise related to any 73 of the events or activities enumerated in this subparagraph if the training has been authorized by the employing entity. 74 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. Section 3. Paragraph (a) of subsection (3) of section 81 252.515, Florida Statutes, is amended to read: 82 83 252.515 Postdisaster Relief Assistance Act; immunity from civil liability.-84 As used in this section, the term: 85 (3) "Emergency first responder" means: 86 (a) A physician licensed under chapter 458. 87 1. An osteopathic physician licensed under chapter 459. 88 2. A chiropractic physician licensed under chapter 460. 89 3. 90 4. A podiatric physician licensed under chapter 461. 91 5. A dentist licensed under chapter 466. 033271

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118	property	tax	exemptions	for	surviving	spouses	of	first

- 119 responders who die in the line of duty, and immunity
- 120 from civil liability during the provision of
- 121 postdisaster relief assistance, respectively;
- 122 providing

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