



135936

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
04/26/2017	.	
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	.	
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The Committee on Appropriations (Baxley) recommended the following:

Senate Amendment (with title amendment)

Delete lines 52 - 171

and insert:

(a) "Cardiac event" means a heart attack, stroke, or vascular rupture.

(b) "First responder" has the same meaning as in s. 196.081.

(c) "In the line of duty" has the same meaning as in s. 196.081.



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11 (d) "Total and permanent disability" means an impairment of
12 the mind or body which renders a first responder unable to
13 engage in a substantial gainful occupation and which is
14 reasonably certain to continue throughout his or her life.

15 (2) Any real estate that is owned and used as a homestead
16 by a person who has a total and permanent disability as a result
17 of an injury or injuries sustained in the line of duty while
18 serving as a first responder in this state or during an
19 operation in another state or country authorized by this state
20 or by a political subdivision of this state is exempt from
21 taxation, if the first responder is a permanent resident of this
22 state on January 1 of the year for which the exemption is being
23 claimed.

24 (3) An applicant may qualify for the exemption under this
25 section by applying by March 1, pursuant to subsection (4) or
26 subsection (5), to the property appraiser of the county where
27 the property is located.

28 (4) An applicant may qualify for the exemption under this
29 section by providing the employer certificate described in
30 paragraph (5)(b) and satisfying the requirements for the totally
31 and permanently disabled exemption in s. 196.101; however, for
32 purposes of this section, the applicant is not required to
33 satisfy the gross income requirement in s. 196.101(4)(a).

34 (5) An applicant may qualify for the exemption under this
35 section by providing all of the following documents to the
36 property appraiser, which serve as prima facie evidence that the
37 person is entitled to the exemption:

38 (a) Documentation from the Social Security Administration
39 stating that the applicant is totally and permanently disabled.



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40 The documentation must be provided to the property appraiser
41 within 3 months after issuance. An applicant who is not eligible
42 to receive a medical status determination from the Social
43 Security Administration due to his or her ineligibility for
44 Social Security benefits or Medicare benefits may provide
45 documentation from the Social Security Administration stating
46 that the applicant is not eligible to receive a medical status
47 determination from the Social Security Administration, and
48 provide physician certifications as required by paragraph (c)
49 from two professionally unrelated physicians, rather than the
50 one certification required by that paragraph.

51 (b)1. A certificate from the organization that employed the
52 applicant as a first responder or supervised the applicant as a
53 volunteer first responder at the time that the injury or
54 injuries occurred. The employer certificate must contain, at a
55 minimum:

- 56 a. The title of the person signing the certificate;
- 57 b. The name and address of the employing entity;
- 58 c. A description of the incident that caused the injury or
59 injuries;
- 60 d. The date and location of the incident; and
- 61 e. A statement that the first responder's injury or
62 injuries were:

63 (I) Directly and proximately caused by service in the line
64 of duty.

65 (II) Without willful negligence on the part of the first
66 responder.

67 (III) The sole cause of the first responder's total and
68 permanent disability.



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69 2. If the first responder's total and permanent disability
 70 was caused by a cardiac event, the employer must also certify
 71 that the requirements of subsection (6) are satisfied.

72 3. The employer certificate must be supplemented with
 73 extant documentation of the incident or event that caused the
 74 injury, such as an accident or incident report. The applicant
 75 may deliver the original employer certificate to the property
 76 appraiser's office or the employer may directly transmit the
 77 employer certificate to the applicable property appraiser.

78 (c) A certificate from a physician licensed in this state
 79 under chapter 458 or chapter 459 which certifies that the
 80 applicant has a total and permanent disability and that such
 81 disability renders the applicant unable to engage in any
 82 substantial gainful occupation due to an impairment of the mind
 83 or body, which condition is reasonably certain to continue
 84 throughout the life of the applicant. The physician certificate
 85 shall read as follows:

86
 87 FIRST RESPONDER'S
 88 PHYSICIAN CERTIFICATE OF
 89 TOTAL AND PERMANENT DISABILITY
 90

91 I, ... (name of physician) ..., a physician licensed pursuant to
 92 chapter 458 or chapter 459, Florida Statutes, hereby certify
 93 that Mr.....Mrs.....Miss.... Ms..... (applicant name and
 94 social security number) ..., is totally and permanently disabled
 95 due to an impairment of the mind or body, and such impairment
 96 renders him or her unable to engage in any substantial gainful
 97 occupation, which condition is reasonably certain to continue



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98 throughout his or her life. Mr.....Mrs.....Miss....
99 Ms.....(applicant name)... has the following mental or
100 physical condition(s):

101
102 It is my professional belief that within a degree of medical
103 certainty, the above-named condition(s) render
104 Mr.....Mrs.....Miss.... Ms.....(applicant name)... totally
105 and permanently disabled and that the foregoing statements are
106 true, correct, and complete to the best of my knowledge and
107 professional belief.

108
109 Signature....
110 Address...(print)...
111 Date....

112 Florida Board of Medicine or Osteopathic Medicine license number
113 Issued on.....

114
115 NOTICE TO TAXPAYER: Each Florida resident applying for an
116 exemption due to a total and permanent disability that occurred
117 in the line of duty while serving as a first responder must
118 present to the county property appraiser the required physician
119 certificate(s), the required documentation from the Social
120 Security Administration, and a certificate from the employer for
121 whom the applicant worked as a first responder at the time of
122 the injury or injuries, as required by section 196.102(5),
123 Florida Statutes. This form is to be completed by a licensed
124 Florida physician.

125
126 NOTICE TO TAXPAYER AND PHYSICIAN: Section 196.102(10), Florida



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127 Statutes, provides that any person who knowingly and willingly
 128 gives false information for the purpose of claiming the
 129 homestead exemption for totally and permanently disabled first
 130 responders commits a misdemeanor of the first degree, punishable
 131 by a term of imprisonment not exceeding 1 year or a fine not
 132 exceeding \$5,000, or both.

133 (6) A total and permanent disability that results from a
 134 cardiac event does not qualify for the exemption provided in
 135 this section unless the cardiac event occurs no later than 24
 136 hours after the first responder performed nonroutine stressful
 137 or strenuous physical activity in the line of duty and the first
 138 responder provides the employer with a certificate from the
 139 first responder's treating cardiologist for the cardiac event
 140 and pertinent supporting documentation showing that:

141 (a) The nonroutine stressful or strenuous activity directly
 142 and proximately caused the cardiac event that gave rise to the
 143 total and permanent disability; and

144 (b) The cardiac event was not caused by a preexisting
 145 vascular disease.

146 (7) An applicant who is granted the exemption under this
 147

148 ===== T I T L E A M E N D M E N T =====

149 And the title is amended as follows:

150 Delete line 2

151 and insert:

152 An act relating to an ad valorem tax exemption for
 153 first responders; amending s.