

By Senator Simmons

9-01224-18

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1 A bill to be entitled
2 An act relating to the homestead exemption for
3 disabled first responders; amending s. 196.102, F.S.;
4 revising the definition of the term "first responder"
5 to include law enforcement officers, correctional
6 officers, firefighters, emergency medical technicians,
7 or paramedics whose injuries are certified by their
8 employing organizations to be caused by service in the
9 line of duty on September 11, 2001, in New York City
10 while responding to terrorist attacks; conforming a
11 provision to changes made by the act; providing an
12 effective date.

13
14 Be It Enacted by the Legislature of the State of Florida:

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16 Section 1. Paragraph (b) of subsection (1) and subsection
17 (2) of section 196.102, Florida Statutes, are amended to read:

18 196.102 Exemption for certain totally and permanently
19 disabled first responders; surviving spouse carryover.—

20 (1) As used in this section, the term:

21 (b) "First responder" has the same meaning as in s.
22 196.081, except the term also includes a law enforcement
23 officer, a correctional officer, a firefighter, an emergency
24 medical technician, or a paramedic whose employing
25 organization's certificate states that his or her injuries were
26 caused by service in the line of duty on September 11, 2001, in
27 New York City, New York, while responding to terrorist attacks.

28 (2) Any real estate that is owned and used as a homestead
29 by a person who has a total and permanent disability as a result

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30 of an injury or injuries sustained in the line of duty while
31 serving as a first responder in this state, ~~or~~ during an
32 operation in another state or country authorized by this state
33 or a political subdivision of this state, or while serving as a
34 first responder in New York City and responding to the September
35 11, 2001, terrorist attacks as provided in paragraph (1)(b), is
36 exempt from taxation if the first responder is a permanent
37 resident of this state on January 1 of the year for which the
38 exemption is being claimed.

39 Section 2. This act shall take effect July 1, 2018.