

By Senator Simmons

9-00612A-19

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1 A bill to be entitled
2 An act relating to a first responder property tax
3 exemption; amending s. 196.102, F.S.; revising the
4 definition of the term "first responder," for purposes
5 of the tax exemption, to include law enforcement
6 officers and firefighters who sustained a total and
7 permanent disability in the line of duty while serving
8 as full-time paid employees in another state; defining
9 the term "law enforcement officer"; providing
10 applicability; providing an effective date.

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12 Be It Enacted by the Legislature of the State of Florida:

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

16 196.102 Exemption for certain totally and permanently
17 disabled first responders; surviving spouse carryover.-

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

19 (b) "First responder" means either of the following:

20 1. A law enforcement officer or correctional officer as
21 defined in s. 943.10, a firefighter as defined in s. 633.102, or
22 an emergency medical technician or paramedic as defined in s.
23 401.23 who is a full-time paid employee, part-time paid
24 employee, or unpaid volunteer.

25 2. A law enforcement officer or firefighter who, before
26 becoming a resident of this state, sustained a total and
27 permanent disability in the line of duty while serving as a
28 full-time paid law enforcement officer or firefighter in another
29 state. As used in this subparagraph, the term "law enforcement

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30 officer" means a person who was employed full time by a
31 municipality of another state, by another state, or by any
32 political subdivision thereof; who was vested with authority to
33 bear arms and make arrests; and whose primary responsibility was
34 the prevention and detection of crime or the enforcement of the
35 penal, criminal, traffic, or highway laws of that state ~~has the~~
36 ~~same meaning as in s. 196.081.~~

37 (2) Any real estate that is owned and used as a homestead
38 by a person who has a total and permanent disability as a result
39 of an injury or injuries sustained in the line of duty while
40 serving as a first responder in this state, in another state as
41 provided under subparagraph (1)(b)2., or during an operation in
42 another state or country authorized by this state or a political
43 subdivision of this state is exempt from taxation if the first
44 responder is a permanent resident of this state on January 1 of
45 the year for which the exemption is being claimed.

46 Section 2. The amendment to s. 196.102, Florida Statutes,
47 made by this act applies beginning with the 2020 tax roll.

48 Section 3. This act shall take effect July 1, 2019.