

By Senator Torres

15-01744-19

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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           redefining the term "first responder," for purposes of  
5           the tax exemption, to include law enforcement  
6           officers, correctional officers, firefighters,  
7           emergency medical technicians, or paramedics whose  
8           injuries are certified by their employing  
9           organizations to have been caused by service in the  
10          line of duty in New York City while responding to the  
11          September 11, 2001, terrorist attacks; providing  
12          applicability; providing an 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 in New York City, New  
27          York, while responding to the September 11, 2001, terrorist  
28          attacks.

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

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

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

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