

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 specified law
 6 enforcement officers and firefighters; defining the
 7 term "law enforcement officer" for certain purposes;
 8 providing applicability; providing an effective date.

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

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

14 196.102 Exemption for certain totally and permanently
 15 disabled first responders; surviving spouse carryover.—

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

17 (b) "First responder" means any of the following:

18 1. A law enforcement officer or correctional officer as
 19 defined in s. 943.10 or a firefighter as defined in s. 633.102.

20 2. An emergency medical technician or a paramedic as
 21 defined in s. 401.23 who is a full-time paid employee, part-time
 22 paid employee, or unpaid volunteer.

23 3. A law enforcement officer or firefighter who, before
 24 becoming a resident of this state, sustained a total and
 25 permanent disability in the line of duty while serving as a

26 full-time paid law enforcement officer or firefighter in another
27 state. As used in this subparagraph, the term "law enforcement
28 officer" means a person who was employed full time by a
29 municipality of another state, by another state, or by any
30 political subdivision thereof; who was vested with authority to
31 bear arms and make arrests; and whose primary responsibility was
32 the prevention and detection of crime or the enforcement of the
33 penal, criminal, traffic, or highway laws of that state ~~has the~~
34 ~~same meaning as in s. 196.081.~~

35 (2) Any real estate that is owned and used as a homestead
36 by a person who has a total and permanent disability as a result
37 of an injury or injuries sustained in the line of duty while
38 serving as a first responder in this state, in another state as
39 provided under subparagraph (1)(b)3., or during an operation in
40 another state or country authorized by this state or a political
41 subdivision of this state is exempt from taxation if the first
42 responder is a permanent resident of this state on January 1 of
43 the year for which the exemption is being claimed.

44 Section 2. The amendment to s. 196.102, Florida Statutes,
45 made by this act applies beginning with the 2021 tax roll.

46 Section 3. This act shall take effect July 1, 2020.