

By Senator Simmons

9-00503-20

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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 eligibility for the tax exemption to include a law
6 enforcement officer or firefighter who, before
7 becoming a resident of this state, sustained a total
8 and permanent disability in the line of duty while
9 serving as a full-time paid law enforcement officer or
10 firefighter in another state; defining the term "law
11 enforcement officer"; providing applicability;
12 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" means:

22 1. A law enforcement officer or correctional officer as
23 defined in s. 943.10, a firefighter as defined in s. 633.102, or
24 an emergency medical technician or paramedic as defined in s.
25 401.23 who is a full-time paid employee, part-time paid
26 employee, or unpaid volunteer; or

27 2. A law enforcement officer or firefighter who, before
28 becoming a resident of this state, sustained a total and
29 permanent disability in the line of duty while serving as a

9-00503-20

2020484__

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

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

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

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