

By Senator Polsky

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1 A bill to be entitled

2 An act relating to homestead exemption for first  
3 responders; amending s. 196.081, F.S.; exempting from  
4 ad valorem taxation the homestead property of the  
5 surviving spouse of a first responder who dies in the  
6 line of duty while employed by the United States  
7 Government; expanding the definition of "first  
8 responder" to include certain federal law enforcement  
9 officers; providing applicability; providing an  
10 effective date.

11  
12 Be It Enacted by the Legislature of the State of Florida:

13  
14 Section 1. Subsection (6) of section 196.081, Florida  
15 Statutes, is amended to read:

16 196.081 Exemption for certain permanently and totally  
17 disabled veterans and for surviving spouses of veterans;  
18 exemption for surviving spouses of first responders who die in  
19 the line of duty.—

20 (6) Any real estate that is owned and used as a homestead  
21 by the surviving spouse of a first responder who died in the  
22 line of duty while employed by the United States, the state, or  
23 any political subdivision of the state, including authorities  
24 and special districts, and for whom a letter from the United  
25 States Government, the state, or appropriate political  
26 subdivision of the state, or other authority or special  
27 district, has been issued which legally recognizes and certifies  
28 that the first responder died in the line of duty while employed  
29 as a first responder is exempt from taxation if the first

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30 responder and his or her surviving spouse were permanent  
31 residents of this state on January 1 of the year in which the  
32 first responder died.

33 (a) The production of the letter by the surviving spouse  
34 which attests to the first responder's death in the line of duty  
35 is prima facie evidence that the surviving spouse is entitled to  
36 the exemption.

37 (b) The tax exemption applies as long as the surviving  
38 spouse holds the legal or beneficial title to the homestead,  
39 permanently resides thereon as specified in s. 196.031, and does  
40 not remarry. If the surviving spouse sells the property, an  
41 exemption not to exceed the amount granted under the most recent  
42 ad valorem tax roll may be transferred to his or her new  
43 residence if it is used as his or her primary residence and he  
44 or she does not remarry.

45 (c) As used in this subsection only, and not applicable to  
46 the payment of benefits under s. 112.19 or s. 112.191, the term:

47 1. "First responder" means a federal law enforcement  
48 officer as defined in s. 901.1505(1), a law enforcement officer  
49 or correctional officer as defined in s. 943.10, a firefighter  
50 as defined in s. 633.102, or an emergency medical technician or  
51 paramedic as defined in s. 401.23 who is a full-time paid  
52 employee, part-time paid employee, or unpaid volunteer.

53 2. "In the line of duty" means:

54 a. While engaging in law enforcement;

55 b. While performing an activity relating to fire  
56 suppression and prevention;

57 c. While responding to a hazardous material emergency;

58 d. While performing rescue activity;

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- 59 e. While providing emergency medical services;  
60 f. While performing disaster relief activity;  
61 g. While otherwise engaging in emergency response activity;  
62 or  
63 h. While engaging in a training exercise related to any of  
64 the events or activities enumerated in this subparagraph if the  
65 training has been authorized by the employing entity.

66  
67 A heart attack or stroke that causes death or causes an injury  
68 resulting in death must occur within 24 hours after an event or  
69 activity enumerated in this subparagraph and must be directly  
70 and proximately caused by the event or activity in order to be  
71 considered as having occurred in the line of duty.

72 Section 2. The amendments made by this act to s.  
73 196.081(6), Florida Statutes, first apply to the 2024 ad valorem  
74 tax roll.

75 Section 3. This act shall take effect January 1, 2024.