

THE FLORIDA SENATE
2016 SUMMARY OF LEGISLATION PASSED
Committee on Community Affairs

CS/HJR 1009 — Tax Exemption for Totally and Permanently Disabled First Responders

by Local and Federal Affairs Committee; and Rep. Metz and others (CS/SJR 1194 by Finance and Tax Committee and Senator Negron)

An ad valorem tax or property tax is an annual tax levied by counties, cities, school districts, and some special districts. The tax is based on the taxable value of property as of January 1 of each year. To determine the ad valorem tax of a property, a property appraiser determines the just value of a property and then applies relevant exclusions, assessment limitations, and exemptions to determine the property's taxable value. The Legislature may only grant property tax exemptions that are authorized in the Florida Constitution, and any modifications to existing property tax exemptions must be consistent with the constitutional provision authorizing the exemption.

The joint resolution proposes an amendment to the Florida Constitution to allow the Legislature to provide ad valorem tax relief to a first responder who is totally permanently disabled as a result of an injury or injuries sustained in the line of duty. The amount of tax relief may equal the total amount or a portion of the ad valorem tax otherwise owed on homestead property. A causal connection between a disability and service in the line of duty may not be presumed, but must be determined as provided by general law. The term "disability" does not include a chronic condition or chronic disease, unless the injury sustained in the line of duty was the sole cause of the chronic condition or chronic disease.

If approved by voters, the amendment takes effect January 1, 2017.

Vote: Senate 39-0; House 114-0