

Committee on Military Affairs, Space, and Domestic Security

CS/HB 95 — Homestead Property Tax Exemptions

by Finance and Tax Committee; and Rep. Harrison (CS/SB 1058 by Budget Subcommittee on Finance and Tax; Military Affairs, Space, and Domestic Security Committee; and Senators Norman and Sachs)

The bill amends s. 196.081, F.S., to establish the “Fallen Heroes Family Relief Act” to provide a full exemption from ad valorem taxes to a surviving spouse of a first responder who died in the line of duty. The provisions in the bill amending s. 196.081, F.S., are contingent on the approval by the voters of the proposed amendment to the State Constitution contained in CS/HJR 93. The bill provides that the exemption may apply as long as the spouse holds the legal and beneficial title to the homestead, permanently resides thereon, and does not remarry.

The bill defines the term “first responder” to mean a law enforcement officer, a correctional officer, a firefighter, or an emergency medical technician or paramedic, who is a full-time paid employee, part-time paid employee, or unpaid volunteer. The bill defines “in the line of duty” to mean:

- While engaging in law enforcement;
- While performing an activity relating to fire suppression and prevention;
- While responding to a hazardous material emergency;
- While performing rescue activity;
- While providing emergency medical services;
- While performing disaster relief activity;
- While otherwise engaging in emergency response activity; or
- While engaging in a training exercise related to any of the events or activities enumerated in this paragraph if the training has been authorized by the employing entity.

Upon approval of the amendment proposed by CS/HJR 93 by the voters, the bill will operate prospectively to tax rolls submitted to the Department of Revenue by each county tax collector beginning January 2013 and each January thereafter. The provisions in the bill apply for surviving spouses of first responders whose deaths occur before, on, or after January 1, 2013.

The bill appropriates \$100,302 to the Department of State to publish the proposed constitutional amendment contained in CS/HJR 93 in newspapers in each county as required by Art. XI, s. 5(d), State Constitution.

If approved by the Governor, these provisions take effect January 1, 2013, contingent upon approval by the electors of the proposed amendment to the State Constitution contained in CS/HJR 93 at the 2012 General Election. If approved by the Governor, the provisions in section 4 of the bill take effect January 1, 2012.

Vote: Senate 40-0; House 118-0