

The Florida Senate
COMMITTEE MEETING EXPANDED AGENDA
MILITARY AFFAIRS, SPACE, AND DOMESTIC SECURITY
Senator Altman, Chair
Senator Sachs, Vice Chair

MEETING DATE: Thursday, January 26, 2012

TIME: 3:45 —5:45 p.m.

PLACE: Mallory Horne Committee Room, 37 Senate Office Building

MEMBERS: Senator Altman, Chair; Senator Sachs, Vice Chair; Senators Bennett, Bullard, Fasano, Gibson, Jones, Norman, and Storms

TAB	BILL NO. and INTRODUCER	BILL DESCRIPTION and SENATE COMMITTEE ACTIONS	COMMITTEE ACTION
1	SM 1080 Dean (Similar CS/HM 205, Compare H 1373, S 1632)	Vietnam Veterans; Urging Congress to initiate and support nationwide efforts to commemorate the 40th anniversary of the end of the United States' involvement in the Vietnam War and demonstrate the nation's appreciation for the honorable service and sacrifice of Vietnam Veterans, etc. MS 01/26/2012 Favorable	Favorable Yeas 8 Nays 0
2	SB 1298 Detert (Identical H 1165)	Identification Cards and Driver Licenses; Providing for a veteran to have a temporary sticker affixed to a state identification card which indicates veteran status; providing for a veteran to have a temporary sticker affixed to a driver license which indicates veteran status; providing for fees, etc. MS 01/26/2012 Favorable TR BC	Favorable Yeas 8 Nays 0
3	SJR 1056 Norman (Similar CS/HJR 93, Compare CS/H 95, Link S 1058)	Homestead Property Tax Exemption for Surviving Spouse of Military Veteran or First Responder; Proposing an amendment to the State Constitution to allow the Legislature by general law to provide ad valorem homestead property tax relief to the surviving spouse of a military veteran who died from service-connected causes while on active duty or a surviving spouse of a first responder who died in the line of duty and provide definitions with respect thereto, etc. MS 01/26/2012 Fav/CS CA JU BC	Fav/CS Yeas 8 Nays 0

COMMITTEE MEETING EXPANDED AGENDA

Military Affairs, Space, and Domestic Security
 Thursday, January 26, 2012, 3:45 —5:45 p.m.

TAB	BILL NO. and INTRODUCER	BILL DESCRIPTION and SENATE COMMITTEE ACTIONS	COMMITTEE ACTION
4	SB 1058 Norman (Similar CS/H 95, Compare CS/HJR 93, Link SJR 1056)	Homestead Property Tax Exemptions; Citing this act as the "Fallen Heroes Family Tax Relief Act"; requiring the surviving spouse of a military veteran who dies from service-connected causes while on active duty to be a permanent resident of this state on a specified date in order for the surviving spouse's homestead to be exempt from taxation; providing definitions; exempting from taxation the homestead property of a surviving spouse of a first responder who dies in the line of duty under certain circumstances; providing construction, including application with respect to certain deaths preceding the effective date of the act, etc. MS 01/26/2012 Fav/CS CA JU BC	Fav/CS Yeas 8 Nays 0
5	SB 1110 Altman (Identical H 7069)	Tax Refund Programs; Deleting the limitation on the maximum amount of tax refunds a business may receive under the qualified defense contractor and space flight business tax refund program; deleting the limitation on the maximum amount of tax refunds a business may receive under the tax refund program for qualified target industry businesses, etc. MS 01/26/2012 Favorable CA BC	Favorable Yeas 8 Nays 0

Consideration of proposed committee bill:

6	SPB 7188	Florida Defense Support Task Force; Transferring the functions of the Florida Council on Military Base and Mission Support to the Florida Defense Support Task Force; repealing provisions relating to the Florida Council on Military Base and Mission Support; revising references to the Department of Economic Opportunity rather than the Office of Tourism, Trade, and Economic Development within the Executive Office of the Governor, etc.	Submitted as Committee Bill
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TAB	OFFICE and APPOINTMENT (HOME CITY)	FOR TERM ENDING	COMMITTEE ACTION
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Senate Confirmation Hearing: A public hearing will be held for consideration of the below-named executive appointment to the office indicated.

Executive Director of Department of Veterans' Affairs

7	Prendergast, Kenneth Lee Michael "Mike", Jr. ()	Pleasure of Governor and Cabinet	Recommend Confirm Yeas 7 Nays 0
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COMMITTEE MEETING EXPANDED AGENDA

Military Affairs, Space, and Domestic Security
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TAB	BILL NO. and INTRODUCER	BILL DESCRIPTION and SENATE COMMITTEE ACTIONS	COMMITTEE ACTION
8	Presentation by Mike Jernigan, Honoring the Troops Sculpture Project		Presented
9	Other Related Meeting Documents		

The Florida Senate
BILL ANALYSIS AND FISCAL IMPACT STATEMENT

(This document is based on the provisions contained in the legislation as of the latest date listed below.)

Prepared By: The Professional Staff of the Military Affairs, Space, and Domestic Security Committee

BILL: SM 1080

INTRODUCER: Senator Dean

SUBJECT: Vietnam War 40th Anniversary Memorial to the United States Congress

DATE: January 26, 2012

REVISED: _____

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	Willar	Carter	MS	Favorable
2.				
3.				
4.				
5.				
6.				

I. Summary:

The memorial urges the United States Congress to initiate and support a nationwide effort to commemorate the 40th anniversary of the end of the United States involvement in the Vietnam War. In particular, the veterans who served, as well as the minting of a 40th anniversary commemorative medal expressing the nation's appreciation for the honorable service of the Vietnam veterans. This bill seeks redress for Vietnam veterans because of the negative public support, and the lack of traditional customs of welcoming home troops from foreign wars. March 30, 2013, will mark the official date of the 40th anniversary of the end of the United States' involvement in the Vietnam War.

II. Present Situation:

Vietnam War Background

The United States involvement in Vietnam lasted from 1957 until 1975. In 1954, the French were defeated and the former colony of French Indochina was divided into Communist North Vietnam and (non-Communist) South Vietnam through the Geneva Accords. In 1957, the Communist North Vietnam began a rebellion against the South Vietnam government of President Diem, whom the United States supported with equipment and advisors. In 1963, the government was overthrown, Diem was killed, and a new government was formed. In August of 1964, Congress passed the Tonkin Gulf Resolution giving the President the power to take "all necessary measures" to "prevent further [Communist] aggression."¹

¹ United States Departments of Veteran Affairs, Summary of Vietnam War. Available at <http://www.va.gov/oaa/pocketcard/vietnam.asp>. Site last visited January 18, 2012.

Between 1965 and 1969, United States troop strength rose from 60,000 to over 543,000 in country.² In May of 1968, the United States began peace negotiations, which eventually broke down. However, a change in United States policy led to the greater emphasis on training and supplying South Vietnamese troops and the United States withdrawal began in July 1968. Fighting again intensified in 1972, leading to heavy losses on both sides, but this also led to renewed peace efforts. In January 1973, the Case-Church amendment was signed declaring a cease-fire and the withdrawal of all troops and return of all prisoners within 60 days.³ The last United States ground troops left Vietnam in March 1973, after which the peace talks once again broke down. Fighting resumed and South Vietnam eventually surrendered to the forces of North Vietnam in April 1975.⁴

As of 2010, Florida currently has a Vietnam veteran population of 511,100.⁵ The United States military suffered 58,178 deaths, with 1,222 of those deaths coming from the state of Florida, and an estimated 2 million Vietnamese deaths.⁶ These deaths would compel Congress to enact the War Powers Act in 1973, requiring that the President of the United States receive explicit Congressional approval before committing American forces overseas.⁷

Public Attitudes towards Vietnam Veterans

Service members returning home from the Vietnam War were not met with the public gratitude as did veterans of previous wars, but were rather confronted with deep public resentment and negative sentiment for their perceived actions in the conflict. 1.6 million Americans served in combat, 300,000 were physically wounded, and 2,387 were listed as missing in action; more Vietnam veterans committed suicide after the war than had died in it.⁸ Not until after the 1982 dedication of the Vietnam Veterans Memorial⁹ in Washington, D.C., did American culture acknowledge Vietnam War veterans sacrifice and suffering, and concede that most had been good soldiers in a bad war.

Vietnam War Recognition

In 2004, in recognition and regret of the unfavorable public attitudes toward returning Vietnam veterans, the United States House of Representatives and United States Senate unanimously passed resolutions proclaiming March 30 as Welcome Home Vietnam Veterans Day (WHVVD).

² United States Departments of Veteran Affairs, Summary of Vietnam War. Available at <http://www.va.gov/oaa/pocketcard/vietnam.asp>. Site last visited January 18, 2012.

³ The Encyclopedia of the Vietnam War: a Political, Social, and Military History by Spencer Tucker (Volume 1) by Spencer Tucker. Greenwood Publishing Group, 2011.

⁴ United States Departments of Veteran Affairs, Summary of Vietnam War. Available at <http://www.va.gov/oaa/pocketcard/vietnam.asp>. Site last visited January 18, 2012.

⁵ National Center for Veteran Analysis and Statistics. Available at http://www.va.gov/vetdata/Veteran_Population.asp. Site last visited January 20, 2012.

⁶ The Vietnam Veterans Memorial, United States Military Casualties. Available at <http://thewall-usa.com/summary.asp>. Site last visited January 19, 2012.

⁷ Learn About the Vietnam War, Digital History. Available at <http://www.digitalhistory.uh.edu/modules/vietnam/index.cfm>. Site last visited January 20, 2012.

⁸ The Postwar Impact of Vietnam, Illinois University. Available at <http://www.english.illinois.edu/maps/vietnam/postwar.htm>. Site last visited January 19, 2012.

⁹ On July 1, 1980, in the Rose Garden, President Jimmy Carter signed the legislation (P.L. 96-297) to provide a site in Constitution Gardens near the Lincoln Memorial. Additional information can be accessed from <http://thewall-usa.com/information.asp>.

Since then, 12 states¹⁰ have passed legislation proclaiming either March 29 or March 30 as WHVVD.

The National Defense Authorization Act of 2008 allows the Secretary of Defense the option to conduct a program to commemorate the 50th anniversary of the Vietnam War. The act confers authority to the Secretary of Defense to coordinate, support, and facilitate other programs and activities of the Federal Government; state and local governments; and other persons and organizations in commemoration of the Vietnam War.¹¹

III. Effect of Proposed Changes:

The memorial urges the United States Congress to initiate and support nationwide efforts to commemorate the 40th anniversary of the end of the United States involvement in the Vietnam War. Specifically, this memorial urges Congress to:

- Rectify past injustices and the lack of appropriate recognition of Vietnam veteran servicemen;
- Pass legislation that demonstrates the nation's appreciation for the honorable service and sacrifice of Vietnam veterans; and
- Request the United States Congress to authorize the minting of a 40th anniversary commemorative medal expressing the nation's appreciation for the honorable service of Vietnam veterans.

The memorial further requires that copies of the March 30, 2013 Vietnam Memorial be distributed to the President of the United States, the President of the United States Senate, the Speaker of the United States House of Representatives, and to each member of the Florida delegation to the United States Congress.

IV. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

None.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

¹⁰ States that recognize Welcome Home Vietnam Veterans Day include: California, Minnesota, North Dakota, Virginia, Pennsylvania, Arizona, Wisconsin, Connecticut, Delaware, Montana, Maine, and Oregon.

¹¹ 110th Congress, House of Representatives national Defense Authorization Act for Fiscal Year 2008. Available at <http://www.gpo.gov/fdsys/pkg/CRPT-110hrpt477/pdf/CRPT-110hrpt477.pdf>. Site last visited January 20, 2012.

V. Fiscal Impact Statement:**A. Tax/Fee Issues:**

None.

B. Private Sector Impact:

None.

C. Government Sector Impact:

None.

VI. Technical Deficiencies:

None.

VII. Related Issues:

None.

VIII. Additional Information:**A. Committee Substitute – Statement of Substantial Changes:**

(Summarizing differences between the Committee Substitute and the prior version of the bill.)

None.

B. Amendments:

None.

By Senator Dean

3-01003-12

20121080__

Senate Memorial

A memorial to the Congress of the United States,
urging Congress to initiate and support nationwide
efforts to commemorate the 40th anniversary of the end
of the United States' involvement in the Vietnam War
and demonstrate the nation's appreciation for the
honorable service and sacrifice of Vietnam Veterans.

WHEREAS, the Vietnam War was a Cold War military conflict
that occurred in Vietnam, Laos, and Cambodia from November 1,
1955, until the United States Congress passed the Case-Church
amendment in 1973 which prohibited the further use of American
military forces in the conflict, and

WHEREAS, 2013 marks the 40th anniversary of the end of the
United States' involvement in the Vietnam War, and

WHEREAS, there are an estimated 650,000 Vietnam veterans in
the State of Florida, and

WHEREAS, because of the intense public opposition to the
war that existed at the time, members of the United States Armed
Services returned home to an unprecedented lack of formal
positive recognition of the honorable service they had provided
on behalf of their country and the tremendous sacrifices they
had made, and

WHEREAS, the lack of formal "Welcome Home" parades and
other traditional celebrations for returning soldiers that were
common in previous military conflicts in which the United States
was engaged, coupled with verbal and sometimes physical abuse,
resulted in great disillusionment, undeserved indignity, and
often great suffering and anguish among returning Vietnam

3-01003-12

20121080__

30 veterans, and

31 WHEREAS, many of these brave men and women are now reaching
32 an advanced age, and

33 WHEREAS, March 30, 2013, will mark the official date of the
34 40th anniversary of the end of the United States' involvement in
35 the Vietnam War, and

36 WHEREAS, on that date this nation will be presented with a
37 unique and historic opportunity to hold appropriate observances
38 and long-overdue recognition ceremonies that will honor our
39 nation's aging Vietnam War veterans and that may finally provide
40 these brave men and women a fitting expression of gratitude and
41 a measure of healing and official closure that has been denied
42 them for decades and that they so greatly deserve, and

43 WHEREAS, the importance of the commemoration of the 40th
44 anniversary of the end of the United States' involvement in the
45 Vietnam War and the opportunity that such an historical
46 anniversary presents to attempt to rectify past injustices and
47 ingratitude cannot be stressed strongly enough, and

48 WHEREAS, it is fitting and appropriate that the United
49 States Congress initiate and support efforts at the national
50 level to mark this historic anniversary and to attempt to
51 redress the lack of appropriate recognition and undeserved
52 ingratitude that so many of these brave servicemen and
53 servicewomen received upon returning home, and

54 WHEREAS, as part of a national effort, it is also requested
55 that the United States Congress authorize the minting of a 40th
56 anniversary commemorative medal expressing the nation's
57 appreciation for the honorable service of Vietnam veterans, and

58 WHEREAS, for this historic opportunity to be fully

3-01003-12

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59 realized, the United States Congress should act promptly and
60 decisively, NOW, THEREFORE,
61

62 Be It Resolved by the Legislature of the State of Florida:
63

64 That the Congress of the United States is urged to initiate
65 and support nationwide efforts to commemorate the 40th
66 anniversary of the end of the United States' involvement in the
67 Vietnam War and demonstrate the nation's appreciation for the
68 honorable service and sacrifice of Vietnam veterans.

69 BE IT FURTHER RESOLVED that, as part of such national
70 effort, the United States Congress is requested to authorize the
71 minting of a 40th anniversary commemorative medal expressing the
72 nation's appreciation for the honorable service of Vietnam
73 veterans.

74 BE IT FURTHER RESOLVED that copies of this memorial be
75 dispatched to the President of the United States, to the
76 President of the United States Senate, to the Speaker of the
77 United States House of Representatives, to each member of the
78 Florida delegation to the United States Congress, and to the
79 legislative governing body of each of the other 49 states of the
80 United States.

COMMITTEE: Military Affairs, Space, and Domestic Security
ITEM: SM 1080
FINAL ACTION: Favorable
MEETING DATE: Thursday, January 26, 2012
TIME: 3:45 —5:45 p.m.
PLACE: 37 Senate Office Building

[illegible]

CODES: FAV=Favorable
UNF=Unfavorable
-R=Reconsidered

RCS=Replaced by Committee Substitute
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TP=Temporarily Postponed
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WD=Withdrawn
OO=Out of Order

The Florida Senate
BILL ANALYSIS AND FISCAL IMPACT STATEMENT

(This document is based on the provisions contained in the legislation as of the latest date listed below.)

Prepared By: The Professional Staff of the Military Affairs, Space, and Domestic Security Committee

BILL: SB 1298

INTRODUCER: Senator Detert

SUBJECT: Identification Cards and Drivers Licenses

DATE: January 26, 2012

REVISED: _____

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	Willar	Carter	MS	Favorable
2.			TR	
3.			BC	
4.				
5.				
6.				

I. Summary:

Current law allows a veteran of the U.S. Armed Forces to obtain a capital “V” on an identification card or driver license issued by the Department of Highway Safety and Motor Vehicles to signify status as a veteran. The bill provides that until a veteran renews his or her identification card or driver license, the veteran may pay a \$2 fee and present proof of veteran status to have a temporary “V” displayed on the identification card or driver license.

Allowing a temporary “V” sticker to be affixed to an identification card or driver license would provide veterans an alternative method to display their veteran status prior to their normal renewal period rather than paying the \$25 fee to obtain a replacement credential with the permanent “V”.

This bill substantially amends sections 322.051 and 322.14 of the Florida Statutes.

The bill has an effective date of July 1, 2012.

II. Present Situation:

In 2011, the Legislature amended ss. 322.051 and 322.14, F.S., to allow a veteran of the U.S. Armed Forces to be issued an identification card or a driver license by the Department of Highway Safety and Motor Vehicles (DHSMV), which displays a permanent capital “V” to signify status as a veteran.¹ In order to receive a capital “V” on either of these credentials, a

¹ Section 322.051(8)(b), F.S., permits a veteran to obtain a “V” on an identification card issued by the DHSMV. Section 322.14(1)(c), F.S., permits a veteran to obtain a “V” on a driver license issued by the DHSMV.

veteran must present his or her DD Form 214 (a "Certificate of Release or Discharge from Active Duty," promulgated by the United States Department of Defense) to the DHSMV, along with an additional \$1 fee.

A veteran who would like to obtain a "V" on an identification card or driver license can do so when the veteran's credential is up for renewal.² The cost to renew an identification card and a driver license is \$25 and \$48, respectively. If a veteran would like to obtain a "V" on his or her credential before it is up for renewal, the veteran would need to purchase a replacement credential. The fee for a replacement identification card or driver license is \$25.³

According to the DHSMV, since the 'V' was first offered to veterans in 2011, the DHSMV has issued 5,794 original, 15,898 renewal, and 7,061 replacement, identification cards and driver licenses; with total issuances at 28,753.⁴

III. Effect of Proposed Changes:

Section 1 amends s. 322.051, F.S. to allow a veteran the option to have a temporary "V" sticker affixed to his or her identification card upon the payment of a \$2 fee and presentation of a copy of his or her DD Form 214.

Section 2 amends s. 322.14, F.S., to allow a veteran the option to have a temporary "V" sticker affixed to his or her driver license card upon the payment of a \$2 fee and presentation of a copy of his or her DD Form 214.

Section 3 provides that the bill takes effect July 1, 2012.

IV. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

None.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

² Section 322.18 (2)(a) F.S. states that every identification card and driver license must be renewed every eight years.

³ Florida Department of Highway Safety and Motor Vehicles Fee Schedule. Available at: <http://www.flhsmv.gov/DHSMVFEES.HTM>. Site last viewed January 20, 2012.

⁴ Email correspondence with DHSMV staff January 25, 2012.

V. Fiscal Impact Statement:**A. Tax/Fee Issues:**

None.

B. Private Sector Impact:

A veteran who elects to obtain a temporary “V” sticker to indicate veteran status on his or her identification card or driver license will be charged a \$2 fee. The cost to replace a driver license or an identification card is \$25. The bill would allow a temporary “V” sticker to be affixed to a veteran’s identification card or driver license prior to the veteran’s normal renewal period.

C. Government Sector Impact:

According to the DHSMV, the collection of the \$2 fee will offset additional administrative costs associated with the issuance of the temporary “V” stickers. The number of veterans who will elect to obtain a temporary “V” sticker is indeterminate.

VI. Technical Deficiencies:

None.

VII. Related Issues:

None.

VIII. Additional Information:**A. Committee Substitute – Statement of Substantial Changes:**

(Summarizing differences between the Committee Substitute and the prior version of the bill.)

None.

B. Amendments:

None.

By Senator Detert

23-01333-12

20121298__

1 A bill to be entitled
2 An act relating to identification cards and driver
3 licenses; amending s. 322.051, F.S.; providing for a
4 veteran to have a temporary sticker affixed to a state
5 identification card which indicates veteran status;
6 providing for a fee; amending s. 322.14, F.S.;
7 providing for a veteran to have a temporary sticker
8 affixed to a driver license which indicates veteran
9 status; providing for a fee; providing an effective
10 date.

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

13
14 Section 1. Paragraph (b) of subsection (8) of section
15 322.051, Florida Statutes, is amended to read:

16 322.051 Identification cards.—

17 (8)

18 (b) A capital "V" shall be exhibited on the identification
19 card of a veteran upon the payment of an additional \$1 fee for
20 the license and the presentation of a copy of the person's DD
21 Form 214, issued by the United States Department of Defense.
22 Until a veteran's identification card is next renewed, the
23 veteran may have a temporary "V" sticker issued by the
24 department and affixed to his or her identification card upon
25 the payment of a \$2 fee and presentation of a copy of his or her
26 DD Form 214.

27 Section 2. Paragraph (c) of subsection (1) of section
28 322.14, Florida Statutes, is amended to read:

29 322.14 Licenses issued to drivers.—

23-01333-12

20121298__

(1)

(c) A capital "V" shall be exhibited on the driver ~~driver's~~ license of a veteran upon the payment of an additional \$1 fee for the license and the presentation of a copy of the person's DD Form 214, issued by the United States Department of Defense. Until a veteran's license is next renewed, the veteran may have a temporary "V" sticker issued by the department and affixed to his or her license upon the payment of a \$2 fee and presentation of a copy of his or her DD Form 214.

Section 3. This act shall take effect July 1, 2012.

COMMITTEE: Military Affairs, Space, and Domestic Security
ITEM: SB 1298
FINAL ACTION: Favorable
MEETING DATE: Thursday, January 26, 2012
TIME: 3:45 —5:45 p.m.
PLACE: 37 Senate Office Building

[illegible]

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The Florida Senate
BILL ANALYSIS AND FISCAL IMPACT STATEMENT

(This document is based on the provisions contained in the legislation as of the latest date listed below.)

Prepared By: The Professional Staff of the Military Affairs, Space, and Domestic Security Committee

BILL: SJR 1056

INTRODUCER: Senator Norman

SUBJECT: Homestead Property Tax Exemption for Surviving Spouse of Military Veteran or First Responder

DATE: January 25, 2012

REVISED: _____

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	Fleming	Carter	MS	Pre-meeting
2.			CA	
3.			BC	
4.				
5.				
6.				

I. Summary:

The joint resolution proposes an amendment to the Florida Constitution that would allow the Legislature to provide ad valorem tax relief to the surviving spouse of a veteran who died from service-connected causes while on active duty as a member of the United States Armed Forces and to the surviving spouse of a first responder who died in the line of duty. The amount of tax relief, to be defined by general law, can equal the total amount or a portion of the ad valorem tax otherwise owed on homestead property.

The Revenue Estimating Conference has estimated that, if the voters approve this constitutional amendment, and if it is implemented by the Legislature effective beginning with the January 2013 tax rolls and assuming current millage rates, the estimated statewide impact would be annual reductions in school tax revenues of \$0.3 million, beginning in fiscal year 2013-14. Annual reductions in local government non-school tax revenues under those circumstances are estimated to be \$0.3 million beginning in fiscal year 2013-14.

For the proposed amendment to be placed on the ballot at the general election in November 2012, the Legislature must approve the joint resolution by a three-fifths vote of the membership of each house of the legislature.

II. Present Situation:

Just Value

Article VII, section 4 of the Florida Constitution, requires that all property be assessed at just value for ad valorem tax purposes. "Just value" is synonymous with "fair market value" and is

defined as what a willing buyer would pay a willing seller for the property in an arm's length transaction.¹

Assessed Value

The Florida Constitution authorizes certain alternatives to the just valuation standard for specific types of property.² Agricultural land, land producing high water recharge to Florida's aquifers, and land used exclusively for noncommercial recreational purposes may be assessed solely on the basis of their character or use.³ Land used for conservation purposes must be assessed solely on the basis of character or use.⁴ Livestock and tangible personal property that is held for sale as stock in trade may be assessed at a specified percentage of its value or be totally exempted from taxation.⁵ Counties and municipalities may authorize historic properties to be assessed solely on the basis of character or use.⁶ Counties may also provide a reduction in the assessed value of property improvements on existing homesteads made to accommodate parents or grandparents that are 62 years of age or older.⁷ The Legislature is authorized to prohibit the consideration of improvements to residential real property for purposes of improving the property's wind resistance or the installation of renewable energy source devices in the assessment of the property.⁸ Certain working waterfront property is assessed based upon the property's current use.⁹

Assessment Limitations

Save Our Homes

The "Save Our Homes" provision in Article VII, section 4 of the Florida Constitution, limits the amount a homestead's assessed value can increase annually to the lesser of 3 percent or the inflation rate as measured by the consumer price index (CPI).¹⁰ Homestead property owners that establish a new homestead may transfer up to \$500,000 of their accrued "Save Our Homes" benefit to a new homestead.¹¹

Additional Assessment Limitations

Article VII, sections 4(g) and (h), of the Florida Constitution, provide an assessment limitation for non-homestead residential real property containing nine or fewer units, and for all real property not subject to other specified assessment limitations. For all levies, with the exception of school levies, the assessed value of property in each of these two categories may not be increased annually by more than 10 percent of the assessment in the prior year. However, residential real property containing nine or fewer units must be assessed at just value whenever there is a change in ownership or control. For the other real property subject to the limitation, the Legislature may provide that such property shall be assessed at just value after a change of

¹ See *Walter v. Shuler*, 176 So.2d 81 (Fla. 1965); *Deltona Corp. v. Bailey*, 336 So.2d 1163 (Fla. 1976); and *Southern Bell Tel. & Tel. Co. v. Dade County*, 275 So.2d 4 (Fla. 1973).

² The constitutional provisions in section 4, Art. VII, of the Florida Constitution, are implemented in Part II of ch. 193, F.S.

³ Art. VII, section 4(a) of the Florida Constitution.

⁴ Art. VII, section 4(b) of the Florida Constitution.

⁵ Art. VII, section 4(c) of the Florida Constitution.

⁶ Art. VII, section 4(e) of the Florida Constitution.

⁷ Art. VII, section 4(f) of the Florida Constitution.

⁸ Art. VII, section 4(i) of the Florida Constitution.

⁹ Art. VII, section 4(j) of the Florida Constitution.

¹⁰ Art. VII, section 4(d) of the Florida Constitution.

¹¹ Art. VII, section 4(d) of the Florida Constitution.

ownership or control and must provide for reassessment following a qualifying improvement, as defined by general law.

Exemptions

The Legislature may only grant property tax exemptions that are authorized in the constitution, and any modifications to existing property tax exemptions must be consistent with the constitutional provision authorizing the exemption.¹²

Homestead Exemption

Article VII, section 6 of the Florida Constitution, provides that every person who owns real estate with legal and equitable title and maintains their permanent residence, or the permanent residence of their dependent upon such real estate, is eligible for a \$25,000 homestead tax exemption applicable to all ad valorem tax levies including school district levies. An additional \$25,000 homestead exemption applies to homesteads that have an assessed value greater than \$50,000 and up to \$75,000, excluding school district levies.

Other Exemptions

Article VII, section 3 of the Florida Constitution, provides for other specific exemptions from property taxes. Property owned by a municipality and used exclusively for municipal or public purposes is exempt, and portions of property used predominantly for educational, literary, scientific, religious or charitable purposes may be exempted by general law.¹³ Additional exemptions are provided for household goods and personal effects, widows and widowers, blind persons and persons who are totally and permanently disabled.¹⁴ A county or municipality is authorized to provide a property tax exemption for new and expanded businesses, but only against its own millage and upon voter approval.¹⁵ A county or municipality may also grant an historic preservation property tax exemption against its own millage to owners of historic property.¹⁶ Tangible personal property is exempt up to \$25,000 of its assessed value.¹⁷ There is an exemption for real property dedicated in perpetuity for conservation purposes.¹⁸ There is an exemption for military personnel deployed on active duty outside of the United States in support of military operations designated by the Legislature.¹⁹

Taxable Value

The taxable value of real and tangible personal property is the assessed value minus any exemptions provided by the Florida Constitution or by Florida Statutes.

III. Effect of Proposed Changes:

The joint resolution proposes an amendment to the Florida Constitution that would allow the legislature to provide ad valorem tax relief to the surviving spouse of a veteran who died from

¹² See *Sebring Airport Authority v. McIntyre*, 783 So. 2d 238 (Fla. 2001). See also, *Archer v. Marshall*, 355 So. 2d 781, 784 (Fla. 1978); *Am Fi Inv. Corp. v. Kinney*, 360 So. 2d 415 (Fla. 1978); *Sparkman v. State*, 58 So. 2d 431, 432 (Fla. 1952).

¹³ Art. VII, section 3(a) of the Florida Constitution.

¹⁴ Art. VII, section 3(b) of the Florida Constitution.

¹⁵ Art. VII, section 3(c) of the Florida Constitution.

¹⁶ Art. VII, section 3(d) of the Florida Constitution.

¹⁷ Art. VII, section 3(e) of the Florida Constitution.

¹⁸ Art. VII, section 3(f) of the Florida Constitution.

¹⁹ Art. VII, section 3(g) of the Florida Constitution.

service-connected causes while on active duty as a member of the United States Armed Forces and to the surviving spouse of a first responder who died in the line of duty. The amount of tax relief, to be defined by general law, can equal the total amount or a portion of the ad valorem tax otherwise owed on homestead property.

The proposed amendment defines "first responder" to mean a law enforcement officer, a correctional officer, a firefighter, an emergency medical technician, or a paramedic. "In the line of duty" is defined to mean arising out of and in the actual performance of duty required by employment as a first responder. The legislature is authorized to further define these terms by general law.

IV. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

None.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

D. Other Constitutional Issues:

The Legislature may propose amendments to the state constitution by joint resolution approved by three-fifths of the membership of each house.²⁰ The amendment must be submitted to the electors at the next general election more than 90 days after the proposal has been filed with the Secretary of State's office, unless pursuant to law enacted by the a three-fourths vote of the membership of each house, and limited to a single amendment or revision, it is submitted at an earlier special election held more than ninety days after such filing.²¹

V. Fiscal Impact Statement:

A. Tax/Fee Issues:

The proposed amendment, if approved by the voters and implemented by the Legislature, would provide homestead exemption for certain surviving spouses of veterans and first responders.

²⁰ Art. XI, section 1 of the Florida Constitution.

²¹ Art. XI, section 5 of the Florida Constitution.

B. Private Sector Impact:

If the proposed amendment is approved by the electorate and implemented by the Legislature, surviving spouses of certain veterans and first responders could receive property tax relief.

C. Government Sector Impact:

The Revenue Estimating Conference has estimated that, if the voters approve this constitutional amendment, and if it is implemented by the Legislature effective beginning with the January 2013 tax rolls and assuming current millage rates, the estimated statewide impact would be annual reductions in school tax revenues of \$0.3 million, beginning in fiscal year 2013-14. Annual reductions in local government non-school tax revenues under those circumstances are estimated to be \$0.3 million beginning in fiscal year 2013-14.

Section 5(d), Art. XI of the State Constitution, requires proposed amendments or constitutional revisions to be published in a newspaper of general circulation in each county where a newspaper is published. The amendment or revision must be published once in the 10th week and again in the sixth week immediately preceding the week the election is held. The Division of Elections within the Department of State estimated that the full publication costs for advertising the proposed amendment to be \$100,302.

VI. Technical Deficiencies:

None.

VII. Related Issues:

None.

VIII. Additional Information:**A. Committee Substitute – Statement of Substantial Changes:**

(Summarizing differences between the Committee Substitute and the prior version of the bill.)

None.

B. Amendments:

None.



432564

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
01/27/2012	.	
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The Committee on Military Affairs, Space, and Domestic Security
(Norman) recommended the following:

**Senate Amendment (with directory, ballot, and title
amendments)**

Between lines 106 and 107
insert:

ARTICLE XII

SCHEDULE

SECTION 32. Ad valorem tax relief for surviving spouses of
veterans who died from service-connected causes and first
responders who died in the line of duty.—This section and the
amendment to Section 6 of Article VII permitting the legislature
to provide ad valorem tax relief to surviving spouses of



432564

veterans who died from service-connected causes and first
responders who died in the line of duty shall take effect
January 1, 2013.

===== D I R E C T O R Y C L A U S E A M E N D M E N T =====

And the directory clause is amended as follows:

Delete lines 13 - 14

and insert:

That the following amendment to Section 6 of Article VII
and the creation of Section 32 of Article XII of the State
Constitution are agreed to and shall be submitted to

===== B A L L O T S T A T E M E N T A M E N D M E N T =====

And the ballot statement is amended as follows:

Between lines 110 and 111

insert:

ARTICLE XII, SECTION 32

Delete line 122

and insert:

emergency medical technician, or a paramedic. This amendment
takes effect January 1, 2013.

===== T I T L E A M E N D M E N T =====

And the title is amended as follows:

Delete lines 3 - 9

and insert:

of Article VII and the creation of Section 32 of
Article XII of the State Constitution to allow the



432564

42 Legislature by general law to provide ad valorem
43 homestead property tax relief to the surviving spouse
44 of a military veteran who died from service-connected
45 causes while on active duty or a surviving spouse of a
46 first responder who died in the line of duty, provide
47 definitions with respect thereto, and provide an
48 effective date.

By Senator Norman

12-00286A-12

20121056__

Senate Joint Resolution

A joint resolution proposing an amendment to Section 6 of Article VII of the State Constitution to allow the Legislature by general law to provide ad valorem homestead property tax relief to the surviving spouse of a military veteran who died from service-connected causes while on active duty or a surviving spouse of a first responder who died in the line of duty and provide definitions with respect thereto.

Be It Resolved by the Legislature of the State of Florida:

That the following amendment to Section 6 of Article VII of the State Constitution is agreed to and shall be submitted to the electors of this state for approval or rejection at the next general election or at an earlier special election specifically authorized by law for that purpose:

ARTICLE VII

FINANCE AND TAXATION

SECTION 6. Homestead exemptions.—

(a) Every person who has the legal or equitable title to real estate and maintains thereon the permanent residence of the owner, or another legally or naturally dependent upon the owner, shall be exempt from taxation thereon, except assessments for special benefits, up to the assessed valuation of twenty-five thousand dollars and, for all levies other than school district levies, on the assessed valuation greater than fifty thousand dollars and up to seventy-five thousand dollars, upon establishment of right thereto in the manner prescribed by law.

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20121056__

30 The real estate may be held by legal or equitable title, by the
31 entireties, jointly, in common, as a condominium, or indirectly
32 by stock ownership or membership representing the owner's or
33 member's proprietary interest in a corporation owning a fee or a
34 leasehold initially in excess of ninety-eight years. The
35 exemption shall not apply with respect to any assessment roll
36 until such roll is first determined to be in compliance with the
37 provisions of section 4 by a state agency designated by general
38 law. This exemption is repealed on the effective date of any
39 amendment to this Article which provides for the assessment of
40 homestead property at less than just value.

41 (b) Not more than one exemption shall be allowed any
42 individual or family unit or with respect to any residential
43 unit. No exemption shall exceed the value of the real estate
44 assessable to the owner or, in case of ownership through stock
45 or membership in a corporation, the value of the proportion
46 which the interest in the corporation bears to the assessed
47 value of the property.

48 (c) By general law and subject to conditions specified
49 therein, the Legislature may provide to renters, who are
50 permanent residents, ad valorem tax relief on all ad valorem tax
51 levies. Such ad valorem tax relief shall be in the form and
52 amount established by general law.

53 (d) The legislature may, by general law, allow counties or
54 municipalities, for the purpose of their respective tax levies
55 and subject to the provisions of general law, to grant an
56 additional homestead tax exemption not exceeding fifty thousand
57 dollars to any person who has the legal or equitable title to
58 real estate and maintains thereon the permanent residence of the

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owner and who has attained age sixty-five and whose household income, as defined by general law, does not exceed twenty thousand dollars. The general law must allow counties and municipalities to grant this additional exemption, within the limits prescribed in this subsection, by ordinance adopted in the manner prescribed by general law, and must provide for the periodic adjustment of the income limitation prescribed in this subsection for changes in the cost of living.

(e) Each veteran who is age 65 or older who is partially or totally permanently disabled shall receive a discount from the amount of the ad valorem tax otherwise owed on homestead property the veteran owns and resides in if the disability was combat related, the veteran was a resident of this state at the time of entering the military service of the United States, and the veteran was honorably discharged upon separation from military service. The discount shall be in a percentage equal to the percentage of the veteran's permanent, service-connected disability as determined by the United States Department of Veterans Affairs. To qualify for the discount granted by this subsection, an applicant must submit to the county property appraiser, by March 1, proof of residency at the time of entering military service, an official letter from the United States Department of Veterans Affairs stating the percentage of the veteran's service-connected disability and such evidence that reasonably identifies the disability as combat related, and a copy of the veteran's honorable discharge. If the property appraiser denies the request for a discount, the appraiser must notify the applicant in writing of the reasons for the denial, and the veteran may reapply. The Legislature may, by general

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law, waive the annual application requirement in subsequent years. This subsection shall take effect December 7, 2006, is self-executing, and does not require implementing legislation.

(f) (1) By general law and subject to conditions and limitations specified therein, the Legislature may provide ad valorem tax relief equal to the total amount or a portion of the ad valorem tax otherwise owed on homestead property to the surviving spouse of:

a. A veteran who died from service-connected causes while on active duty as a member of the United States Armed Forces.

b. A first responder who died in the line of duty.

(2) As used in this subsection and as further defined by general law, the term:

a. "First responder" means a law enforcement officer, a correctional officer, a firefighter, an emergency medical technician, or a paramedic.

b. "In the line of duty" means arising out of and in the actual performance of duty required by employment as a first responder.

BE IT FURTHER RESOLVED that the following statement be placed on the ballot:

CONSTITUTIONAL AMENDMENT

ARTICLE VII, SECTION 6

HOMESTEAD PROPERTY TAX EXEMPTION FOR SURVIVING SPOUSE OF MILITARY VETERAN OR FIRST RESPONDER.—Proposing an amendment to the State Constitution to authorize the Legislature to provide by general law ad valorem homestead property tax relief to the surviving spouse of a military veteran who died from service-connected causes while on active duty or to the surviving spouse

12-00286A-12

20121056__

117 of a first responder who died in the line of duty. The amendment
118 authorizes the Legislature to totally exempt or partially exempt
119 such surviving spouse's homestead property from ad valorem
120 taxation. The amendment defines a first responder as a law
121 enforcement officer, a correctional officer, a firefighter, an
122 emergency medical technician, or a paramedic.

The Florida Senate COMMITTEE VOTE RECORD

COMMITTEE: Military Affairs, Space, and Domestic Security
ITEM: SJR 1056
FINAL ACTION: Favorable with Committee Substitute
MEETING DATE: Thursday, January 26, 2012
TIME: 3:45 —5:45 p.m.
PLACE: 37 Senate Office Building

[illegible]

CODES: FAV=Favorable
UNF=Unfavorable
-R=Reconsidered

RCS=Replaced by Committee Substitute
RE=Replaced by Engrossed Amendment
RS=Replaced by Substitute Amendment

TP=Temporarily Postponed
VA=Vote After Roll Call
VC=Vote Change After Roll Call

WD=Withdrawn
OO=Out of Order

The Florida Senate
BILL ANALYSIS AND FISCAL IMPACT STATEMENT

(This document is based on the provisions contained in the legislation as of the latest date listed below.)

Prepared By: The Professional Staff of the Military Affairs, Space, and Domestic Security Committee

BILL: SB 1058

INTRODUCER: Senator Norman

SUBJECT: Homestead Property Tax Exemptions

DATE: January 25, 2012

REVISED: _____

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	Fleming	Carter	MS	Pre-meeting
2.			CA	
3.			BC	
4.				
5.				
6.				

I. Summary:

The bill implements the proposed constitutional amendment contained in SJR 1056.

Section 196.081(4), F.S., currently provides, under specified conditions, a full exemption from ad valorem taxes on property that is owned and used as a homestead by the surviving spouse of a veteran who died from service-connected causes while on active duty as a member of the United States Armed Forces and who was a permanent resident of this state on January 1 of the year in which he or she died. The current exemption does not require the surviving spouse to have been a Florida resident on January 1 of the year in which the veteran died.

The bill requires the surviving spouse to have been a Florida resident on January 1 of the year in which the veteran died to qualify for this exemption.

The bill creates a new statutory provision that creates and sets forth the requirements for a complete exemption from ad valorem taxes authorized by the proposed constitutional amendment in SJR 1056. The exemption is available under specified conditions to the surviving spouse of a “first responder” who died in the line of duty when the real estate is owned and used by the surviving spouse as a homestead. The bill defines the terms “first responder” and “in the line of duty.”

The Revenue Estimating Conference has estimated that, if the amendment proposed by SJR 1056 is approved by the voters, assuming current millage rates, the estimated statewide impact of the bill would be annual reductions in school tax revenues of \$0.3 million beginning in fiscal year 2013-14. Annual reductions in local government non-school tax revenues under those circumstances are estimated to be \$0.3 million beginning in fiscal year 2013-14.

This bill substantially amends section 196.081 of the Florida Statutes.

II. Present Situation:

Just Value

Article VII, section 4 of the Florida Constitution, requires that all property be assessed at just value for ad valorem tax purposes. “Just value” is synonymous with “fair market value” and is defined as what a willing buyer would pay a willing seller for the property in an arm’s length transaction.¹

Assessed Value

The Florida Constitution authorizes certain alternatives to the just valuation standard for specific types of property.² Agricultural land, land producing high water recharge to Florida’s aquifers, and land used exclusively for noncommercial recreational purposes may be assessed solely on the basis of their character or use.³ Land used for conservation purposes must be assessed solely on the basis of character or use.⁴ Livestock and tangible personal property that is held for sale as stock in trade may be assessed at a specified percentage of its value or be totally exempted from taxation.⁵ Counties and municipalities may authorize historic properties to be assessed solely on the basis of character or use.⁶ Counties may also provide a reduction in the assessed value of property improvements on existing homesteads made to accommodate parents or grandparents that are 62 years of age or older.⁷ The Legislature is authorized to prohibit the consideration of improvements to residential real property for purposes of improving the property’s wind resistance or the installation of renewable energy source devices in the assessment of the property.⁸ Certain working waterfront property is assessed based upon the property’s current use.⁹

Assessment Limitations

Save Our Homes

The “Save Our Homes” provision in Article VII, section 4 of the Florida Constitution, limits the amount a homestead’s assessed value can increase annually to the lesser of 3 percent or the inflation rate as measured by the consumer price index (CPI).¹⁰ Homestead property owners that establish a new homestead may transfer up to \$500,000 of their accrued “Save Our Homes” benefit to a new homestead.¹¹

Additional Assessment Limitations

Article VII, sections 4(g) and (h), of the Florida Constitution, provide an assessment limitation for non-homestead residential real property containing nine or fewer units, and for all real

¹ See *Walter v. Shuler*, 176 So.2d 81 (Fla. 1965); *Deltona Corp. v. Bailey*, 336 So.2d 1163 (Fla. 1976); and *Southern Bell Tel. & Tel. Co. v. Dade County*, 275 So.2d 4 (Fla. 1973).

² The constitutional provisions in section 4, Art. VII, of the Florida Constitution, are implemented in Part II of ch. 193, F.S.

³ Art. VII, section 4(a) of the Florida Constitution.

⁴ Art. VII, section 4(b) of the Florida Constitution.

⁵ Art. VII, section 4(c) of the Florida Constitution.

⁶ Art. VII, section 4(e) of the Florida Constitution.

⁷ Art. VII, section 4(f) of the Florida Constitution.

⁸ Art. VII, section 4(i) of the Florida Constitution.

⁹ Art. VII, section 4(j) of the Florida Constitution.

¹⁰ Art. VII, section 4(d) of the Florida Constitution.

¹¹ Art. VII, section 4(d) of the Florida Constitution.

property not subject to other specified assessment limitations. For all levies, with the exception of school levies, the assessed value of property in each of these two categories may not be increased annually by more than 10 percent of the assessment in the prior year. However, residential real property containing nine or fewer units must be assessed at just value whenever there is a change in ownership or control. For the other real property subject to the limitation, the Legislature may provide that such property shall be assessed at just value after a change of ownership or control and must provide for reassessment following a qualifying improvement, as defined by general law.

Exemptions

The Legislature may only grant property tax exemptions that are authorized in the constitution, and any modifications to existing property tax exemptions must be consistent with the constitutional provision authorizing the exemption.¹²

Homestead Exemption

Article VII, section 6 of the Florida Constitution, provides that every person who owns real estate with legal and equitable title and maintains their permanent residence, or the permanent residence of their dependent upon such real estate, is eligible for a \$25,000 homestead tax exemption applicable to all ad valorem tax levies including school district levies. An additional \$25,000 homestead exemption applies to homesteads that have an assessed value greater than \$50,000 and up to \$75,000, excluding school district levies.

Other Exemptions

Article VII, section 3 of the Florida Constitution, provides for other specific exemptions from property taxes. Property owned by a municipality and used exclusively for municipal or public purposes is exempt, and portions of property used predominantly for educational, literary, scientific, religious or charitable purposes may be exempted by general law.¹³ Additional exemptions are provided for household goods and personal effects, widows and widowers, blind persons and persons who are totally and permanently disabled.¹⁴ A county or municipality is authorized to provide a property tax exemption for new and expanded businesses, but only against its own millage and upon voter approval.¹⁵ A county or municipality may also grant an historic preservation property tax exemption against its own millage to owners of historic property.¹⁶ Tangible personal property is exempt up to \$25,000 of its assessed value.¹⁷ There is an exemption for real property dedicated in perpetuity for conservation purposes.¹⁸ There is an exemption for military personnel deployed on active duty outside of the United States in support of military operations designated by the Legislature.¹⁹

¹² See *Sebring Airport Authority v. McIntyre*, 783 So. 2d 238 (Fla. 2001). See also, *Archer v. Marshall*, 355 So. 2d 781, 784 (Fla. 1978); *Am Fi Inv. Corp. v. Kinney*, 360 So. 2d 415 (Fla. 1978); *Sparkman v. State*, 58 So. 2d 431, 432 (Fla. 1952).

¹³ Art. VII, section 3(a) of the Florida Constitution.

¹⁴ Art. VII, section 3(b) of the Florida Constitution.

¹⁵ Art. VII, section 3(c) of the Florida Constitution.

¹⁶ Art. VII, section 3(d) of the Florida Constitution.

¹⁷ Art. VII, section 3(e) of the Florida Constitution.

¹⁸ Art. VII, section 3(f) of the Florida Constitution.

¹⁹ Art. VII, section 3(g) of the Florida Constitution.

Exemption for Surviving Spouses of Certain Veterans

Section 196.081(4), F.S., currently provides, under specified conditions, a full exemption from ad valorem taxes on property that is owned and used as a homestead by the surviving spouse of a veteran who died from service-connected causes while on active duty as a member of the United States Armed Forces and for whom a letter from the United States Government or United States Department of Veterans Affairs or its predecessor has been issued certifying that the veteran died from service-connected causes while on active duty. Additionally, the veteran must have been a permanent resident of this state on January 1 of the year in which he or she died. The current exemption does not require the surviving spouse to have been a Florida resident on January 1 of the year in which the veteran died.

Taxable Value

The taxable value of real and tangible personal property is the assessed value minus any exemptions provided by the Florida Constitution or by Florida Statutes.

III. Effect of Proposed Changes:

The bill implements the proposed constitutional amendment contained in SJR 1056.

Section 1 provides that the act may be cited as the “Fallen Heroes Family Tax Relief Act.”

Section 2 amends s. 196.081, F.S., to require the surviving spouse of a veteran to have been a Florida resident on January 1 of the year in which the veteran died to qualify for the homestead exemption available to surviving spouses of certain veterans.

Additionally, a new statutory provision is created to set forth the requirements for a complete exemption from ad valorem taxes authorized by the proposed constitutional amendment in SJR 1056. The exemption is available under specified conditions to the surviving spouse of a “first responder” who died in the line of duty when the real estate is owned and used by the surviving spouse as a homestead.

The bill defines the terms “first responder” to mean a law enforcement officer or correctional officer as defined in s. 943.10, F.S., a firefighter as defined in s. 633.30, F.S., or an emergency medical technician or paramedic as defined in s. 401.23, F.S., 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 subparagraph if the training has been authorized by the employing entity.

The bill provides that a heart attack or stroke that causes death or causes an injury resulting in death must occur within 24 hours after an event or activity enumerated above and must be directly and proximately caused by the event or activity in order to be considered as having occurred in the line of duty.

The bill specifies the documentation required to qualify for the exemption to be a letter from the state or appropriate political subdivision of the state or other authority or special district that has been issued legally recognizing and certifying that the individual died in the line of duty while employed as a first responder. The bill provides that presentation by the surviving spouse of this letter that attests the individual's death was in the line of duty is prima facie evidence that the surviving spouse is entitled to this exemption.

The bill provides that the exemption may apply as long as the spouse holds the legal or beneficial title to the homestead, permanently resides thereon, and does not remarry. If the surviving spouse sells the property, an exemption not to exceed the amount granted from the most recent ad valorem tax roll may be transferred to his or her new residence as long as it is used as his or her primary residence and he or she does not remarry.

Section 3 provides that 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 and do not provide a basis for relief from or assessment of taxes not paid or for determining any denial of or a right to a refund of taxes paid before the effective date of this bill.

The revisions in the bill to the exemption for surviving spouses of veterans only apply to when the veteran's death occurs after the effective date of the bill and do not affect the homestead exemptions of surviving spouses of veterans whose deaths occurred before the effective date of the bill. The provisions of the bill that relate to the surviving spouses of first responders apply for surviving spouses of first responders whose deaths occur before, on, or after the effective date of the bill.

Section 4 provides that the bill takes effect upon the approval of the amendment proposed by SJR 1056 by the voters.

IV. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

None.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

D. Other Constitutional Issues:

The bill implements the proposed constitutional amendment contained in SJR 1056, which provides ad valorem tax relief to the surviving spouse of a veteran who died from service-connected causes while on active duty as a member of the United States Armed Forces and to the surviving spouse of a first responder who died in the line of duty.

V. Fiscal Impact Statement:

A. Tax/Fee Issues:

If the amendment proposed by SJR 1056 is approved by the voters, the bill would allow surviving spouses of certain first responders complete exemption from ad valorem taxes.

B. Private Sector Impact:

If the amendment proposed by SJR 1056 is approved by the voters, the bill would provide property tax relief to surviving spouses of certain first responders.

The bill also would limit the eligibility for a surviving spouse of a veteran to receive a homestead exemption. The bill limits the homestead exemption to spouses who were Florida residents on January 1 of the year in which the veteran died.

C. Government Sector Impact:

The Revenue Estimating Conference has estimated that, if the amendment proposed by SJR 1056 is approved by the voters, assuming current millage rates, the estimated statewide impact of the bill would be annual reductions in school tax revenues of \$0.3 million beginning in fiscal year 2013-14. Annual reductions in local government non-school tax revenues under those circumstances are estimated to be \$0.3 million beginning in fiscal year 2013-14.

VI. Technical Deficiencies:

None.

VII. Related Issues:

None.

VIII. Additional Information:

- A. **Committee Substitute – Statement of Substantial Changes:**
(Summarizing differences between the Committee Substitute and the prior version of the bill.)

None.

- B. **Amendments:**

None.

This Senate Bill Analysis does not reflect the intent or official position of the bill's introducer or the Florida Senate.



469824

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
01/27/2012	.	
	.	
	.	
	.	

The Committee on Military Affairs, Space, and Domestic Security
(Norman) recommended the following:

Senate Amendment (with title amendment)

Delete lines 55 - 152
and insert:

(4)~~(a)~~ Any real estate that is owned and used as a
homestead by the surviving spouse of a veteran who died from
service-connected causes while on active duty as a member of the
United States Armed Forces and for whom a letter from the United
States Government or United States Department of Veterans
Affairs or its predecessor has been issued certifying that the
veteran who died from service-connected causes while on active
duty is exempt from taxation if the veteran was a permanent



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resident of this state on January 1 of the year in which the veteran died.

~~(a)-(b)~~ The production of the letter by the surviving spouse ~~which of a letter that was issued as required under paragraph (a) and that~~ attests to the veteran's death while on active duty is prima facie evidence ~~of the fact~~ that the surviving spouse is entitled to the an exemption ~~under paragraph (a)~~.

~~(b)-(c)~~ The tax exemption ~~that applies under paragraph (a) to the surviving spouse~~ carries over to the benefit of the veteran's surviving spouse as long as the spouse holds the legal or beneficial title to the homestead, permanently resides thereon as specified in s. 196.031, and does not remarry. If the surviving spouse sells the property, an exemption not to exceed the amount granted under ~~from~~ the most recent ad valorem tax roll may be transferred to his or her new residence as long as it is used as his or her primary residence and he or she does not remarry.

(5) Any real estate that is owned and used as a homestead by the surviving spouse of a first responder who died in the line of duty while employed by the state or any political subdivision of the state, including authorities and special districts, and for whom a letter from the state or appropriate political subdivision of the state, or other authority or special district, has been issued which legally recognizes and certifies that the first responder died in the line of duty while employed as a first responder is exempt from taxation if the first responder and his or her surviving spouse were permanent residents of this state on January 1 of the year in which the first responder died.



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42 (a) The production of the letter by the surviving spouse
43 which attests to the first responder's death in the line of duty
44 is prima facie evidence that the surviving spouse is entitled to
45 the exemption.

46 (b) The tax exemption carries over to the benefit of the
47 first responder's surviving spouse as long as the spouse holds
48 the legal or beneficial title to the homestead, permanently
49 resides thereon as specified in s. 196.031, and does not
50 remarry. If the surviving spouse sells the property, an
51 exemption not to exceed the amount granted under the most recent
52 ad valorem tax roll may be transferred to his or her new
53 residence if it is used as his or her primary residence and he
54 or she does not remarry.

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

57 1. "First responder" means a law enforcement officer or
58 correctional officer as defined in s. 943.10, a firefighter as
59 defined in s. 633.30, or an emergency medical technician or
60 paramedic as defined in s. 401.23 who is a full-time paid
61 employee, part-time paid employee, or unpaid volunteer.

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

63 a. While engaging in law enforcement;

64 b. While performing an activity relating to fire
65 suppression and prevention;

66 c. While responding to a hazardous material emergency;

67 d. While performing rescue activity;

68 e. While providing emergency medical services;

69 f. While performing disaster relief activity;

70 g. While otherwise engaging in emergency response activity;



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71 or

72 h. While engaging in a training exercise related to any of
73 the events or activities enumerated in this subparagraph if the
74 training has been authorized by the employing entity.

75
76 A heart attack or stroke that causes death or causes an injury
77 resulting in death must occur within 24 hours after an event or
78 activity enumerated in this subparagraph and must be directly
79 and proximately caused by the event or activity in order to be
80 considered as having occurred in the line of duty.

81 Section 3. Construction.—

82 (1) The revisions to s. 196.081, Florida Statutes, made by
83 this act operate prospectively to the 2013 tax roll and do not
84 provide a basis for relief from an assessment of taxes not paid
85 or create a right to a refund of taxes paid before January 1,
86 2013.

87 (2) The provisions of s. 196.081(5), Florida Statutes, as
88 created by this act apply to the homestead exemption of the
89 surviving spouse of a first responder whose deaths occurs
90 before, on, or after the effective date of this act.

91 Section 3. Effective July 1, 2012, the sum of \$100,302 in
92 nonrecurring funds is appropriated from the General Revenue Fund
93 to the Department of State for purposes of publishing, as
94 required under s. 5(d), Article XI of the State Constitution,
95 the proposed constitutional amendment contained in Senate Joint
96 Resolution 1056, or a similar joint resolution having
97 substantially the same specific intent and purpose.

98 Section 4. Except as otherwise expressly provided in this
99 act, this act shall take effect on the same date that Senate



469824

Joint Resolution 1056, or a similar joint resolution having substantially the same specific intent and purpose, takes effect if approved by the electors at the general election held in November 2012 or at an earlier special election specifically authorized by law for that purpose.

===== T I T L E A M E N D M E N T =====

And the title is amended as follows:

Delete lines 4 - 15

and insert:

exempting from taxation the homestead property of the surviving spouse of a first responder who dies in the line of duty; providing definitions for "first responder" and "line of duty"; providing construction with respect the applicable tax roll and the date of death; providing an appropriation; providing effective dates, one of which is contingent.

By Senator Norman

12-00284A-12

20121058__

1 A bill to be entitled
2 An act relating to homestead property tax exemptions;
3 providing a short title; amending s. 196.081, F.S.;
4 requiring the surviving spouse of a military veteran
5 who dies from service-connected causes while on active
6 duty to be a permanent resident of this state on a
7 specified date in order for the surviving spouse's
8 homestead to be exempt from taxation; providing
9 definitions; exempting from taxation the homestead
10 property of a surviving spouse of a first responder
11 who dies in the line of duty under certain
12 circumstances; providing construction, including
13 application with respect to certain deaths preceding
14 the effective date of the act; providing a contingent
15 effective date.

16
17 Be It Enacted by the Legislature of the State of Florida:

18
19 Section 1. This act may be cited as the "Fallen Heroes
20 Family Tax Relief Act."

21 Section 2. Section 196.081, Florida Statutes, is amended to
22 read:

23 196.081 Exemption for certain permanently and totally
24 disabled veterans and for surviving spouses of veterans;
25 exemption for surviving spouses of first responders who die in
26 the line of duty.—

27 (1) Any real estate that is owned and used as a homestead
28 by a veteran who was honorably discharged with a service-
29 connected total and permanent disability and for whom a letter

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20121058__

30 from the United States Government or United States Department of
31 Veterans Affairs or its predecessor has been issued certifying
32 that the veteran is totally and permanently disabled is exempt
33 from taxation, if the veteran is a permanent resident of this
34 state on January 1 of the tax year for which exemption is being
35 claimed or was a permanent resident of this state on January 1
36 of the year the veteran died.

37 (2) The production by a veteran or the spouse or surviving
38 spouse of a letter of total and permanent disability from the
39 United States Government or United States Department of Veterans
40 Affairs or its predecessor before the property appraiser of the
41 county in which property of the veteran lies is prima facie
42 evidence of the fact that the veteran or the surviving spouse is
43 entitled to the exemption.

44 (3) If the totally and permanently disabled veteran
45 predeceases his or her spouse and if, upon the death of the
46 veteran, the spouse holds the legal or beneficial title to the
47 homestead and permanently resides thereon as specified in s.
48 196.031, the exemption from taxation carries over to the benefit
49 of the veteran's spouse until such time as he or she remarries
50 or sells or otherwise disposes of the property. If the spouse
51 sells the property, an exemption not to exceed the amount
52 granted from the most recent ad valorem tax roll may be
53 transferred to his or her new residence, as long as it is used
54 as his or her primary residence and he or she does not remarry.

55 (4) (a) Any real estate that is owned and used as a
56 homestead by the surviving spouse of a veteran who died from
57 service-connected causes while on active duty as a member of the
58 United States Armed Forces and for whom a letter from the United

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59 States Government or United States Department of Veterans
60 Affairs or its predecessor has been issued certifying that the
61 veteran who died from service-connected causes while on active
62 duty is exempt from taxation if the veteran and his or her
63 surviving spouse were ~~was a~~ permanent residents ~~resident~~ of this
64 state on January 1 of the year in which the veteran died.

65 (b) The production by the surviving spouse of a letter that
66 was issued as required under paragraph (a) and that attests the
67 veteran's death while on active duty is prima facie evidence of
68 the fact that the surviving spouse is entitled to an exemption
69 under paragraph (a).

70 (c) The tax exemption that applies under paragraph (a) to
71 the surviving spouse carries over to the benefit of the
72 veteran's surviving spouse as long as the spouse holds the legal
73 or beneficial title to the homestead, permanently resides
74 thereon as specified in s. 196.031, and does not remarry. If the
75 surviving spouse sells the property, an exemption not to exceed
76 the amount granted from the most recent ad valorem tax roll may
77 be transferred to his or her new residence as long as it is used
78 as his or her primary residence and he or she does not remarry.

79 (5)(a) As used in this subsection, the term:

80 1. "First responder" means a law enforcement officer or
81 correctional officer as defined in s. 943.10, a firefighter as
82 defined in s. 633.30, or an emergency medical technician or
83 paramedic as defined in s. 401.23 who is a full-time paid
84 employee, part-time paid employee, or unpaid volunteer.

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

86 a. While engaging in law enforcement;

87 b. While performing an activity relating to fire

12-00284A-12

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88 suppression and prevention;

89 c. While responding to a hazardous material emergency;

90 d. While performing rescue activity;

91 e. While providing emergency medical services;

92 f. While performing disaster relief activity;

93 g. While otherwise engaging in emergency response activity;

94 or

95 h. While engaging in a training exercise related to any of
96 the events or activities enumerated in this subparagraph if the
97 training has been authorized by the employing entity.

98
99 A heart attack or stroke that causes death or causes an injury
100 resulting in death must occur within 24 hours after an event or
101 activity enumerated in this subparagraph and must be directly
102 and proximately caused by the event or activity in order to be
103 considered as having occurred in the line of duty.

104 (b) Any real estate that is owned and used as a homestead
105 by the surviving spouse of a first responder who died in the
106 line of duty while employed by the state or any political
107 subdivision of the state, including authorities and special
108 districts, and for whom a letter from the state or appropriate
109 political subdivision of the state or other authority or special
110 district has been issued legally recognizing and certifying that
111 the individual died in the line of duty while employed as a
112 first responder is exempt from taxation if the individual and
113 his or her surviving spouse were permanent residents of this
114 state on January 1 of the year in which the individual died.

115 (c) The production by the surviving spouse of a letter that
116 was issued as required under paragraph (b) and that attests the

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individual's death in the line of duty is prima facie evidence of the fact that the surviving spouse is entitled to an exemption under paragraph (b).

(d) The tax exemption that applies under paragraph (b) to the surviving spouse carries over to the benefit of the individual's surviving spouse as long as the spouse holds the legal or beneficial title to the homestead, permanently resides thereon as specified in s. 196.031, and does not remarry. If the surviving spouse sells the property, an exemption not to exceed the amount granted from the most recent ad valorem tax roll may be transferred to his or her new residence as long as it is used as his or her primary residence and he or she does not remarry.

Section 3. Construction.—

(1) The revisions to section 196.081, Florida Statutes, under this act operate prospectively to tax rolls submitted to the Department of Revenue by each county tax collector beginning January 2013 and each January thereafter and do not provide a basis for relief from or assessment of taxes not paid or for determining any denial of or a right to a refund of taxes paid before the effective date of this act.

(2) The revisions to paragraph (a) of subsection (4) of section 196.081, Florida Statutes, under this act apply to the homestead exemptions of surviving spouses of veterans whose deaths occur after the effective date of this act and do not affect the homestead exemptions of surviving spouses of veterans whose deaths occurred before the effective date of this act.

(3) The provisions of subsection (5) of section 196.081, Florida Statutes, created under this act apply to the homestead exemptions of surviving spouses of first responders whose deaths

12-00284A-12

20121058__

146 occur before, on, or after the effective date of this act.

147 Section 4. This act shall take effect upon the approval of
148 Senate Joint Resolution ___, or a similar joint resolution
149 having substantially the same specific intent and purpose, at
150 the general election to be held in November 2012 or at an
151 earlier special election specifically authorized by law for that
152 purpose.

COMMITTEE: Military Affairs, Space, and Domestic Security
ITEM: SB 1058
FINAL ACTION: Favorable with Committee Substitute
MEETING DATE: Thursday, January 26, 2012
TIME: 3:45 —5:45 p.m.
PLACE: 37 Senate Office Building

FINAL VOTE			1/26/2012 3:45PM 1 Amendment 469824			
			Norman			
Yea	Nay	SENATORS	Yea	Nay	Yea	Nay
X		Bennett	X			
		Bullard				
X		Fasano	X			
X		Gibson	X			
X		Jones	X			
X		Norman	X			
VA		Storms	VA			
X		Sachs, VICE CHAIR	X			
X		Altman, CHAIR	X			
8	0		RCS	-		
Yea	Nay	TOTALS	Yea	Nay	Yea	Nay

CODES: FAV=Favorable
UNF=Unfavorable
-R=Reconsidered

RCS=Replaced by Committee Substitute
RE=Replaced by Engrossed Amendment
RS=Replaced by Substitute Amendment

TP=Temporarily Postponed
VA=Vote After Roll Call
VC=Vote Change After Roll Call

WD=Withdrawn
OO=Out of Order

The Florida Senate
BILL ANALYSIS AND FISCAL IMPACT STATEMENT

(This document is based on the provisions contained in the legislation as of the latest date listed below.)

Prepared By: The Professional Staff of the Military Affairs, Space, and Domestic Security Committee

BILL: SB 1110

INTRODUCER: Senator Altman

SUBJECT: Tax Refund Programs

DATE: January 26, 2012

REVISED: _____

ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1. Fleming	Carter	MS	Favorable
2. _____	_____	CA	_____
3. _____	_____	BC	_____
4. _____	_____	_____	_____
5. _____	_____	_____	_____
6. _____	_____	_____	_____

I. Summary:

The bill removes the maximum amount of tax refunds a participant of either the Qualified Defense Contractor and Spaceflight Business Tax Refund program or the Qualified Target Industry Tax Refund program may receive in all fiscal years in either program.

This bill substantially amends sections 288.1045 and 288.106 of the Florida Statutes.

II. Present Situation:

The Florida Department of Economic Opportunity (DEO), through its Division of Strategic Business Development, offers several economic development incentive programs aimed at addressing the specific needs of businesses as they look to expand or locate in Florida. These programs facilitate economic development projects by providing qualified businesses with opportunities to receive tax refunds, tax credits, tax exemptions, and cash grants. These incentive programs include the following:

- Qualified Target Industry Tax Refund (s. 288.106, F.S.);
- Brownfield Redevelopment Bonus Tax Refund (s. 288.107, F.S.) ;
- Qualified Defense and Space Contractor Tax Refund (s. 288.1045, F.S.);
- Quick Action Closing Fund (s. 288.1088, F.S.);
- Manufacturing and Spaceport Investment Incentive (s. 288.1083, F.S.);
- Economic Development Transportation Fund (s. 288.063, F.S.);
- High Impact Performance Incentive (s. 288.108, F.S.);
- Capital Investment Tax Credit (s. 22.191, F.S.);
- Innovation Incentive Program (s. 288.1089, F.S.);

- Semiconductor, Defense and Space Technologies Sales Tax Exemption (s. 212.08, F.S.; and
- Local Government Distressed Area Matching Grant (s. 288.0659, F.S.).

The table below summarizes the cumulative results for the incentive programs listed above for fiscal year 2011.

SUMMARY OF 2011 EXECUTED AGREEMENTS¹					
Number of Projects	Contracted New Jobs	Expected Capital Investment	Contracted Average Annual Wage	Maximum State Incentive Payments	Local Financial Support Commitments
101	13,072	\$1,427,566,867	\$48,629	\$76,262,824	\$50,377,174

Qualified Defense Contractor Tax Refund Program

The Legislature created the Qualified Defense Contractor Tax Refund² program in 1993 in response to the state's concerns that reductions in federal defense spending could result in losses of high-wage, high-technology jobs in Florida. The program has been amended several times in the intervening years. In 2008, the program was amended to include eligible space flight businesses participating in aerospace activities. It is now called the Qualified Defense Contract and Spaceflight Business (QDSC) Refund Program. The QDSC program is set to expire on June 30, 2014.

The QDSC program's basic incentive is a tax refund based on \$3,000 per retained or created job, which pays an annual wage of at least 115 percent of the area's average annual wage and meets other conditions of the business' agreement with the DEO. The per-job tax credit increases to \$6,000 if the business is located within a rural county or an enterprise zone, with a \$1,000 per job bonus if the job pays an annual average wage at least equal to 150 percent of the area's private-sector wage and a \$2,000 per job bonus if the average annual wage is at least 200 percent of the area's average private-sector wage.

Local financial support is a condition of the QDSC program. The program requires that an applicant provide a resolution adopted by the governing board of the county or municipality in which the project will be located, which recommends the applicant be approved for the program, and also commits to fund 20 percent of the annual tax refund for a qualified applicant. There exists a local financial support exemption option under certain circumstances.

A qualified applicant may not receive refunds of more than 25 percent of the total tax refunds provided in the tax refund agreement in any fiscal year and no more than \$2.5 million in tax refunds in any fiscal year. Additionally, a qualified applicant may not receive more than \$7 million in tax refunds under the program. If an applicant reaches the cap, it does not qualify for additional projects, job creation or refund payments under the program.

This tax incentive targets the following types of projects: consolidation of certain Department of

¹ Enterprise Florida Inc. *2011 Annual Incentives Report*. Available at: http://www.eflorida.com/IntelligenceCenter/download/ER/BRR_Incentives_Report.pdf.

² Section 288.1045, F.S.

Defense (DoD) contracts; conversion of DoD production jobs to non-defense production jobs; and projects involving the reuse of defense-related facilities for specific activities; the manufacturing, processing, and assembly of space flight vehicles; and a number of other activities related to space flight.

A qualified defense contract or spaceflight business may claim refunds from one or more of the following taxes paid:

- Sales and use taxes;
- Documentary stamp taxes;
- Ad valorem taxes;
- Corporate income taxes;
- Intangible personal property taxes; and
- Certain state communications taxes under ch. 202, F.S.³

Since the QDSC program's inception, 32 QDSC applications have been approved and 4 projects have been completed, meaning that the business has met the terms of its contract and received all eligible incentive payments. These 4 completed projects cumulatively created 1,459 new jobs, which far exceeded their initial commitment of 740 new jobs. There are currently six active⁴ QDSC projects, in which the businesses have cumulatively committed to creating 473 new jobs over the life of the contracts.⁵ In fiscal year 2011, \$2,037,000 in QDSC incentive awards was appropriated, in which \$1,629,600 was appropriated by the state. Two new QDSC contracts were executed in fiscal year 2011.⁶

Qualified Target Industry Incentive Tax Refund Program

The Qualified Target Industry (QTI) Incentive Tax Refund Program⁷ was created by the Legislature in 1994 as part of a retooling of Florida's economic development efforts. The QTI program was designed to encourage the recruitment or creation of higher-paying, higher-skilled jobs for Floridians, by awarding eligible businesses refunds of certain state or local taxes paid in exchange for creating jobs. The amount of refund is based on the wages paid, number of jobs created, and where in the state the eligible business chooses to locate or expand. The QTI program is set to expire on June 30, 2020.

A qualified target industry business may claim refunds from one or more of the following taxes paid:

- Sales and use taxes;
- Documentary stamp taxes;
- Ad valorem taxes;
- Corporate income taxes;
- Insurance premium taxes;
- Intangible personal property taxes; and

³ Section 288(2)(f), F.S.

⁴ An active incentive project means a business is currently performing and in good standing.

⁵ The status of each incentive falls within one of six categories: active, inactive, terminated, vacated, withdrawn, or complete.

⁶ Information in this paragraph obtained from Enterprise Florida Inc.'s 2011 Annual Incentives Report. Available at: http://www.eflorida.com/IntelligenceCenter/download/ER/BRR_Incentives_Report.pdf.

⁷ Section 288.106, F.S.

- Certain state communications taxes under ch. 202, F.S.⁸

The target industry list includes a wide range of businesses that meet specific criteria and fall within the following industry categories: manufacturing facilities; finance and insurance services; wholesale trade; information industries; professional, scientific and technical services; management services; and administrative and support services.

In addition to meeting the definition of “target industry business”, a business also must:

- Agree to create 10 new jobs or, if a Florida business planning to expand its operations, agree to create a net increase in employment of at least 10 percent. DEO may grant a waiver to the minimum 10-percent increase in new jobs by an existing business within an enterprise zone or rural county.
- Agree to pay each new employee an annual salary that is at least 115 percent of the average private sector wage in the area. DEO may waive the wage requirement for businesses that locate in a rural county or city, in an enterprise zone, or in a brownfield area.
- Receive a commitment of a 20-percent match from the local government where the business proposes to locate or expand. The form of the commitment must be a resolution passed by the county commission. If a local government provides less than its 20-percent match, DEO reduces the state award by the same amount.⁹

The QTI program offers a tax refund of \$3,000 per created job, which pays an annual wage of at least 115 percent of the area’s average annual wage and meets other conditions of the business’ agreement with DEO. The per-job tax credit increases to \$6,000 if the business is located within a rural county or an enterprise zone. Under this program, businesses are eligible for a number of bonus incentives if they meet certain criteria. For example, a business can receive a \$1,000 per job bonus if the job pays an annual average wage at least equal to 150 percent of the area’s private-sector wage and a \$2,000 per job bonus if the average annual wage is at least 200 percent of the area’s average private-sector wage.

A qualified target industry business may not receive more than \$1.5 million in refunds in a single fiscal year, or more than \$2.5 million if the project is located in an enterprise zone. Additionally, a qualified target industry business may not receive more than \$7 million in refund payments in all fiscal years, or more than \$7.5 million if the project is located in an enterprise zone.¹⁰ Section 288.095(3)(a), F.S., institutes an annual funding cap of \$35 million for both the QTI and the QDSC tax refund programs.

Since the inception of the QTI program, 1,013 QTI applications have been approved, 888 contracts have been executed, and 93 agreements have been completed.¹¹ Of those 888 projects, 268 remain active, meaning they are eligible to receive tax refunds through the QTI program. These 268 projects have committed to create 38,599 jobs cumulatively. The 93 completed

⁸ Section 288.106(3)(d), F.S.

⁹ Effective July 1, 2011, DEO may reduce the local financial support requirements by one-half for a qualified target industry business located in Bay County, Escambia County, Franklin County, Gadsden County, Gulf County, Jefferson County, Leon County, Okaloosa County, Santa Rosa County, Wakulla County, or Walton County.

¹⁰ Section 288.106(3)(c), F.S.

¹¹ A completed incentive project is when a business has met the terms of its contract and received all eligible incentive payments.

agreements cumulatively created 28,628 new jobs, which far exceeded the initial commitment to create 18,369 new jobs. In fiscal year 2011, \$37,940,810 in QTI incentive awards was appropriated, in which \$30,352,648 was appropriated by the state. Seventy-two new QTI contracts were executed in fiscal year 2011.¹²

III. Effect of Proposed Changes:

Section 1 amends s. 288.1045, F.S., to delete a provision which restricts a qualified applicant from receiving more than \$7 million in tax refunds in all fiscal years it participates in the QDSC program.

Section 2 amends s. 288.106, F.S., to delete a provision which restricts a qualified target industry business from receiving more than \$7 million in refund payments in all fiscal years it participates in the QTI program, or more than \$7.5 million if the project is located in an enterprise zone.

Section 3 provides an effective date of July 1, 2012.

IV. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

None.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

V. Fiscal Impact Statement:

A. Tax/Fee Issues:

The bill removes the lifetime cap for the amount of tax refund payments a single qualified business may receive in the QDSC and QTI tax refund programs. However, a qualified business would still be limited to the maximum annual tax refund amount of \$1.5 million or \$2.5 million depending on the program and the circumstances. In addition, the annual statutory funding cap of \$35 million pursuant to s. 288.095(3)(a), F.S., would still apply.

¹² Information in this paragraph obtained from Enterprise Florida Inc.'s 2011 Annual Incentives Report. Available at: http://www.eflorida.com/IntelligenceCenter/download/ER/BRR_Incentives_Report.pdf.

B. Private Sector Impact:

The bill removes the lifetime cap for the amount of tax refunds payments a single qualified business may receive in the QDSC and QTI tax refund programs. This would allow a single qualified applicant to have multiple projects, over multiple years, which in aggregate, qualify for refund payments in excess of current caps.

C. Government Sector Impact:

The removal of the lifetime tax refund cap may result in an increase in applications submitted to both programs, which may increase the workload of DEO.

VI. Technical Deficiencies:

None.

VII. Related Issues:

None.

VIII. Additional Information:**A. Committee Substitute – Statement of Substantial Changes:**

(Summarizing differences between the Committee Substitute and the prior version of the bill.)

None.

B. Amendments:

None.

By Senator Altman

24-01068-12

20121110__

1 A bill to be entitled
2 An act relating to tax refund programs; amending s.
3 288.1045, F.S.; deleting the limitation on the maximum
4 amount of tax refunds a business may receive under the
5 qualified defense contractor and space flight business
6 tax refund program; amending s. 288.106, F.S.;
7 deleting the limitation on the maximum amount of tax
8 refunds a business may receive under the tax refund
9 program for qualified target industry businesses;
10 providing an effective date.

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

13
14 Section 1. Paragraph (c) of subsection (2) of section
15 288.1045, Florida Statutes, is amended, and present paragraphs
16 (d) through (h) of that subsection are redesignated as
17 paragraphs (c) through (g), respectively, to read:

18 288.1045 Qualified defense contractor and space flight
19 business tax refund program.—

20 (2) GRANTING OF A TAX REFUND; ELIGIBLE AMOUNTS.—

21 ~~(c) A qualified applicant may not receive more than \$7~~
22 ~~million in tax refunds pursuant to this section in all fiscal~~
23 ~~years.~~

24 Section 2. Paragraph (c) of subsection (3) of section
25 288.106, Florida Statutes, is amended to read:

26 288.106 Tax refund program for qualified target industry
27 businesses.—

28 (3) TAX REFUND; ELIGIBLE AMOUNTS.—

29 (c) A qualified target industry business may not receive

24-01068-12

20121110__

30 refund payments of more than 25 percent of the total tax refunds
31 specified in the tax refund agreement under subparagraph
32 (5)(a)1. in any fiscal year. Further, a qualified target
33 industry business may not receive more than \$1.5 million in
34 refunds under this section in any single fiscal year, or more
35 than \$2.5 million in any single fiscal year if the project is
36 located in an enterprise zone. ~~A qualified target industry~~
37 ~~business may not receive more than \$7 million in refund payments~~
38 ~~under this section in all fiscal years, or more than \$7.5~~
39 ~~million if the project is located in an enterprise zone.~~

40 Section 3. This act shall take effect July 1, 2012.

The Florida Senate **COMMITTEE VOTE RECORD**

COMMITTEE: Military Affairs, Space, and Domestic Security
ITEM: SB 1110
FINAL ACTION: Favorable
MEETING DATE: Thursday, January 26, 2012
TIME: 3:45 —5:45 p.m.
PLACE: 37 Senate Office Building

[illegible]

CODES: FAV=Favorable
UNF=Unfavorable
-R=Reconsidered

RCS=Replaced by Committee Substitute
RE=Replaced by Engrossed Amendment
RS=Replaced by Substitute Amendment

TP=Temporarily Postponed
VA=Vote After Roll Call
VC=Vote Change After Roll Call

WD=Withdrawn
OO=Out of Order

The Florida Senate
BILL ANALYSIS AND FISCAL IMPACT STATEMENT

(This document is based on the provisions contained in the legislation as of the latest date listed below.)

Prepared By: The Professional Staff of the Military Affairs, Space, and Domestic Security Committee

BILL: SPB 7188

INTRODUCER: For consideration by the Military Affairs, Space, and Domestic Security Committee

SUBJECT: Florida Defense Support Task Force

DATE: January 24, 2012

REVISED: _____

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	Carter	Carter		Pre-meeting
2.				
3.				
4.				
5.				
6.				

I. Summary:

The bill transfers the Florida Council on Military Base and Mission Support (council) to the Florida Defense Support Task Force (task force), including the council's statutory public records exemption. It repeals the statute that creates the council (s. 288.984, F.S.)

This bill substantially amends section 288.987 and repeals section 288.984 of the Florida Statutes.

II. Present Situation:

Military and defense spending is one of the top contributors to Florida's overall economy at \$64 billion statewide.¹ The state is home to 21 military bases and missions, making defense Florida's third-largest job producer.² The Legislature established the council and task force to deal with recruiting, improving and sustaining the significant military presence in Florida.

¹ 2010 Florida Defense Industry Economic Impact Analysis. Final Report. Volume 1, Prepared by the Haas Center for Business and Economic Development at the University of West Florida. Published January 2010. Available at: http://webcache.googleusercontent.com/search?hl=en&gbv=2&gs_sm=c&gs_upl=410911160910114281126124101101012501247110.8.611410&q=cache:-ADbCDD8pAkJ:http://www.floridadefense.org/documents/HAAS%20Study%202011/FLdefense_Volume_1.pdf+florida+defense+industry+economic+impact+analysis&ct=clnk

² Association of Defense Communities, Defense Communities 360, November 8, 2011
<http://www.defensecommunities.org/headlines/florida-task-force-to-defend-local-missions-embrace-military-families/#>

The federal base realignment and closure (BRAC) is a law that establishes the process which the Department of Defense (DoD) will use when determining which military installations that will be closed and or realigned.³

The BRAC process reflects a desire to eliminate excess capacity, experience the savings from that reduction and fund higher priority weapon platforms and troop training.⁴ The last round of BRAC was in 2005. At this point in time, there has been no public announcement for the next round of BRAC and no future BRAC rounds scheduled at this time.⁵

It is anticipated that the announcement for the next round of BRAC will be made either by President Obama during the State of the Union (during January of this year) or by the release of the Department of Defense's budget (February 6, 2012).

The Florida Council on Military Base and Mission Support

The Florida Council on Military Base and Mission Support (council) was created in 2009.⁶ The council provides oversight of the initiatives, claims, and actions taken on behalf of the state relating to future (BRAC) activities.

The mission of the council is to:

- Support and strengthen all United States Department of Defense missions and bases located in this state;
- Know the capabilities of all state military installations in order to understand and be supportive of future military growth opportunities in this state;
- Support local community efforts relating to mission support of a military base by acting as a liaison between the local communities and the Legislature; and
- Enhance Florida's defense economy.⁷

The council consists of 9 members and are appointed as follows:

- The President of the Senate shall appoint one member of the Senate, one community representative from a community-based defense support organization, and one member who is a retired military general or flag-rank officer residing in this state or an executive officer of a defense contracting firm doing significant business in this state.
- The Speaker of the House of Representatives shall appoint one member of the House of Representatives, one community representative from a community-based defense support organization, and one member who is a retired military general or flag-rank officer residing in this state or an executive officer of a defense contracting firm doing significant business in this state.
- The Governor shall appoint the executive director of the Department of Economic Opportunities (department) or the director's designee, a board member of Enterprise Florida, Inc., and one at-large member.⁸

³ The Defense Base Closure and Realignment of 1990 (1990 Base Closure Act), Public Law 101-510 established the process by which Department of Defense (DOD) installations would be closed and/or realigned.

<http://www.globalsecurity.org/military/facility/brac.htm>

⁴ Bill Analysis for CS/CS/SB 2322 by the Senate Ways and Means Committee, April 17, 2009, p2

⁵ Id at 3.

⁶ 288.984, F.S.

⁷ 288.984(1) (a)-(d), F.S.

The council received administrative support from the Governor's Office of Tourism, Trade, and Economic Development (OTTED) but has not received any specific funding since its inception. Each January, the council is required to submit a report to the Governor and the Legislature on its activities and provide recommendations. In the 2010 Annual Report of the council recommended the following:

- Dedicated funding for specific staffing for the council; and
- Funding request for \$50,000 to fund its operations, travel, and other necessities to accomplish its mission.⁹

The Florida Defense Support Task Force

The Legislature also created the Florida Defense Support Task Force.¹⁰ The purpose of the Florida Defense Support Task Force (task force) is to protect Florida's current military bases and commands and continue the state's long standing relationship with the Department of Defense by making Florida more military friendly. The task force received \$5 million in funding for last fiscal year.

The mission of the task force is to make recommendations to prepare the state to effectively compete in any federal base realignment and closure action, to support the state's position in research and development related to or arising out of military missions and contracting, and to improve the state's military-friendly environment for service members, military dependents, military retirees, and businesses that bring military and base-related jobs to the state.¹¹

The composition of the task force of 13 members is as follows:

- The Governor or his or her designee;
- Four members appointed by the Governor;
- Four members appointed by the President of the Senate; and
- Four members appointed by the Speaker of the House of Representatives.

Appointed members must represent defense-related industries or communities that host military bases and installations. All appointments must be made by August 1, 2011. Members shall serve for a term of 4 years, with the first term ending July 1, 2015. However, if members of the Legislature are appointed to the task force, those members shall serve until the expiration of their legislative term and may be reappointed once. A vacancy shall be filled for the remainder of the unexpired term in the same manner as the initial appointment. All members of the council are eligible for reappointment. A member who serves in the Legislature may participate in all task force activities but may only vote on matters that are advisory.

The President of the Senate and the Speaker of the House of Representatives shall each designate one of their appointees to serve as chair of the task force. The chair shall rotate each July 1. The appointee designated by the President of the Senate shall serve as initial chair. If the Governor,

⁸ 288.984(2) (a) 1-3, F.S.

⁹ Florida Council on Military Base and Mission Support, 2010 Annual Report, Recommendations Section

¹⁰ 288.987, (1) F.S.

¹¹

instead of his or her designee, participates in the activities of the task force, then the Governor shall serve as chair.

III. Effect of Proposed Changes:

Section 1 of the bill creates a type two transfer of the authority, rights, responsibilities, rules and all other resources of the Florida Council on Military Base and Mission Support to the Florida Defense Support Task Force.

Section 2 of the bill amends s. 163.3175, F.S., to transfer the authority of the council to the task force to recommend to the Legislature changes to the military installations and local governments based upon a military base's potential for impacts from encroachment, and incompatible land uses and development.

Section 3 of the bill repeals s. 288.984, F.S., which established the council.

Section 4 of the bill amends s. 288.985, F.S., to transfer the public records exemption from the council to the task force.

Section 5 of the bill amends s. 288.987, F.S., to give the executive director of the Department of Economic Opportunities, or his designee, status as a nonvoting ex officio executive director of the task force. It also provides for the Department of Economic Opportunities to contract with the task force for expenditure of appropriated funds to carry out its mission.

Section 6 of the bill provides an effective date of July 1, 2012.

IV. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

None.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

V. Fiscal Impact Statement:

A. Tax/Fee Issues:

None.

B. Private Sector Impact:

None.

C. Government Sector Impact:

None.

VI. Technical Deficiencies:

None.

VII. Related Issues:

None.

VIII. Additional Information:

A. Committee Substitute – Statement of Substantial Changes:

(Summarizing differences between the Committee Substitute and the prior version of the bill.)

None.

B. Amendments:

None.

FOR CONSIDERATION By the Committee on Military Affairs, Space,
and Domestic Security

583-01891-12

20127188__

A bill to be entitled
An act relating to the Florida Defense Support Task
Force; transferring the functions of the Florida
Council on Military Base and Mission Support to the
Florida Defense Support Task Force; amending s.
163.3175, F.S.; conforming references; repealing s.
288.984, F.S., relating to the Florida Council on
Military Base and Mission Support; amending s.
288.985, F.S.; conforming references; amending s.
288.987, F.S.; revising references to the Department
of Economic Opportunity rather than the Office of
Tourism, Trade, and Economic Development within the
Executive Office of the Governor; providing an
effective date.

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

Section 1. The powers, duties, functions, records,
personnel, property, pending issues, existing contracts,
administrative authority, administrative rules, and unexpended
balances of appropriations, allocations, and other funds of the
Florida Council on Military Base and Mission Support within the
Department of Economic Opportunity are transferred by a type two
transfer, as defined in s. 20.06(2), Florida Statutes, to the
Florida Defense Support Task Force within the Department of
Economic Opportunity.

Section 2. Subsection (3) of section 163.3175, Florida
Statutes, is amended to read:

163.3175 Legislative findings on compatibility of

583-01891-12

20127188__

development with military installations; exchange of information between local governments and military installations.—

(3) The Florida Defense Support Task Force ~~Florida Council on Military Base and Mission Support~~ may recommend to the Legislature changes to the military installations and local governments specified in subsection (2) based on a military base's potential for impacts from encroachment, and incompatible land uses and development.

Section 3. Section 288.984, Florida Statutes, is repealed.

Section 4. Subsections (1) and (2) of section 288.985, Florida Statutes, are amended to read:

288.985 Exemptions from public records and public meetings requirements.—

(1) The following records held by the Florida Defense Support Task Force ~~Florida Council on Military Base and Mission Support~~ are exempt from s. 119.07(1) and s. 24(a), Art. I of the State Constitution:

(a) That portion of a record which relates to strengths and weaknesses of military installations or military missions in this state relative to the selection criteria for the realignment and closure of military bases and missions under any United States Department of Defense base realignment and closure process.

(b) That portion of a record which relates to strengths and weaknesses of military installations or military missions in other states or territories and the vulnerability of such installations or missions to base realignment or closure under the United States Department of Defense base realignment and closure process, and any agreements or proposals to relocate or

583-01891-12

20127188__

59 realign military units and missions from other states or
60 territories.

61 (c) That portion of a record which relates to the state's
62 strategy to retain its military bases during any United States
63 Department of Defense base realignment and closure process and
64 any agreements or proposals to relocate or realign military
65 units and missions.

66 (2) Meetings or portions of meetings of the Florida Defense
67 Support Task Force ~~Florida Council on Military Base and Mission~~
68 ~~Support~~, or a workgroup of the task force ~~council~~, at which
69 records are presented or discussed which are exempt under
70 subsection (1) are exempt from s. 286.011 and s. 24(b), Art. I
71 of the State Constitution.

72 Section 5. Subsections (5) and (7) of section 288.987,
73 Florida Statutes, are amended to read:

74 288.987 Florida Defense Support Task Force.—

75 (5) The executive director of the Department of Economic
76 Opportunity ~~Office of Tourism, Trade, and Economic Development~~
77 ~~within the Executive Office of the Governor~~, or his or her
78 designee, shall serve as the ex officio, nonvoting executive
79 director of the task force.

80 (7) The department ~~Office of Tourism, Trade, and Economic~~
81 ~~Development~~ shall contract with the task force for expenditure
82 of appropriated funds, which may be used by the task force for
83 economic and product research and development, joint planning
84 with host communities to accommodate military missions and
85 prevent base encroachment, advocacy on the state's behalf with
86 federal civilian and military officials, assistance to school
87 districts in providing a smooth transition for large numbers of

583-01891-12

20127188__

88 additional military-related students, job training and placement
89 for military spouses in communities with high proportions of
90 active duty military personnel, and promotion of the state to
91 military and related contractors and employers. The task force
92 may annually spend up to \$200,000 of funds appropriated to the
93 department ~~Executive Office of the Governor, Office of Tourism,~~
94 ~~Trade, and Economic Development,~~ for the task force for staffing
95 and administrative expenses of the task force, including travel
96 and per diem costs incurred by task force members who are not
97 otherwise eligible for state reimbursement.

98 Section 6. This act shall take effect July 1, 2012.

2365

**STATE OF FLORIDA
DEPARTMENT OF STATE
Division of Elections**

I, Kurt S. Browning, Secretary of State,
do hereby certify that

Michael Prendergast

is duly appointed

**Executive Director,
Department of Veterans' Affairs**

for a term beginning on the
Twentieth day of June, A.D., 2011,
to serve at the pleasure of the Governor and Cabinet
and is subject to be confirmed by the Senate
during the next regular session of the Legislature.



*Given under my hand and the Great Seal of the
State of Florida, at Tallahassee, the Capital, this
the Twenty-First day of October, A.D., 2011.*

A handwritten signature in black ink, appearing to read "Kurt Browning".

Secretary of State

(Art. II, § 5(b), Fla. Const.)

County of Leon

STATE
DIVISION OF ELECTIONS

(Title of Office)

Kenneth Lee Michael Padgett Jr.
Signature

Signature of Officer Administering Oath or of Notary Public

Personally Known ☒ OR

Produced Identification ☐

Type of Identification Produced

Mailing Address: ☐ Home ☒ Office

Michael Prendergast

Print name as you desire commission issued

Signature _____

DS-DE 56 (Rev. 02/10)



RICK SCOTT
GOVERNOR

RECEIVED
DEPARTMENT OF STATE
2011 JUL 21 PM 4:22
DIVISION OF ELECTIONS
TALLAHASSEE, FL

July 18, 2011

Mr. Kurt S. Browning, Secretary
Department of State
R. A. Gray Building, Room 316
500 South Bronough Street
Tallahassee, Florida 32399-0250

Dear Secretary Browning:

Please be advised that the Cabinet and I have made the following appointment under the provisions of Section 20.37, Florida Statutes:

Colonel K. Michael Prendergast

as Executive Director of the Department of Veterans' Affairs, succeeding Robert F. Milligan, subject to confirmation by the Senate. This appointment is effective June 20, 2011, for a term ending at the pleasure of the Governor.

Sincerely,

A handwritten signature in black ink, appearing to read "Rick Scott".

Rick Scott
Governor

RS/cs

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DEPT. OF STATE

2011 OCT 20 PM 4:39

MIKE PRENDERGAST

COLONEL, U.S. ARMY, RETIRED

DIVISION OF ELECTIONS
TALLAHASSEE, FL

Colonel Prendergast is a native of Tampa and a graduate of Clearwater Central Catholic High School. He enlisted in the U.S. Army in 1978 and attended Military Police (MP) One Station Unit Training at Fort McClellan, AL where he graduated as the honor graduate of Company E, 10th Military Police Battalion. Upon completion of the Basic Airborne Course at Fort Benning, GA he was assigned to Fort Bragg, NC as a paratrooper where he served as a Military Policeman in the 118th MP Company (Airborne) (Corps), 16th MP Brigade (Airborne). In 1982, he attended Officer Candidate School at Fort Benning, where he graduated as an honor graduate and received a commission as a Second Lieutenant of Military Police.

COL Prendergast is an Operation Iraqi Freedom and Operation Enduring Freedom veteran and served in a variety of command and staff positions over the course of his Army career. In 1983, he served as the Executive Officer, Company D, 1st Battalion at Fort McClellan and, later, Aide de Camp to the Commandant of the Military Police Corps Regiment. In 1987, he served as the S-3 Operations and Training Officer in the U.S. Army Law Enforcement Command (USALEC) at Fort Shafter, HI followed by command of the Fort Shafter MP Company and, later, duties as the USALEC S-3 Operations Officer. From 1991 thru 1993, he served in consecutive overseas assignments as the American Embassy's Foreign Area Officer in Kinshasa, Zaire and in Yaounde, Cameroon. In 1994, he deployed to Cuba where he served as the Military Police Plans Officer for Joint Task Group – Guantanamo Bay. Upon redeployment, he served as the Long Range Military Police Plans Officer for the III (US) Corps and the 89th MP Brigade at Fort Hood, TX and subsequently completed the last 14 months of his tour as the Executive Officer of the 720th MP Battalion. In 1996, he served as an American Political Science Association Foreign Affairs Congressional Fellow in the office of U.S. Senator Bob Graham of Florida. Following his fellowship, he served as the Chief of Plans and Operations, Programs Division, Office of the Chief of Legislative Liaison (OCLL), in the Office of the Secretary of the Army (OSA), Headquarters, Department of the Army in the Pentagon and, later, as the Director of Legislative Strategy (OCLL) (OSA).

COL Prendergast commanded the 19th MP Battalion (Criminal Investigation Division) (Theater Support Element) in Korea from July 1999 through June 2001. Upon his return to the continental U.S. (CONUS), he served as the Fort Meade, MD Provost Marshal / Director of Emergency Services and Commander of Joint Task Force – Patriot, the installation's Threat Management Forces, which he led during the terrorist attacks of 9/11 and throughout the post-attack recovery. In 2003, COL Prendergast was assigned to Headquarters, Third U.S. Army / U.S. Army Forces Central Command / Coalition Forces Land Component Command as the Provost Marshal / Director of Emergency Services and Director of Operational Protection. From 2005 to 2007, he commanded the 202nd MP Group (Criminal Investigation Division), headquartered in Seckenheim, Germany. Following brigade command, he served as the Provost Marshal / Director of Emergency Services and Director of Operational Protection for U.S. Army Europe and 7th Army, headquartered in Heidelberg, Germany until his assignment to U.S. Central

Command J-3 Joint Security Office (JSO) in 2008 as the Provost Marshal / Director of Emergency Services. Colonel Prendergast retired from active duty on October 1, 2009.

COL Prendergast has earned a Bachelor of Arts degree with Special Honors and a dual major in Political Science and Sociology from Jacksonville State University, a Bachelor of Science degree with a concentration in Psychology from the University of New York, a Bachelor of Social Science degree from Campbell University, a Master of Arts degree with a major in International Relations and a Certificate in African Studies from the University of Florida, a Master of Public Administration degree with a concentration in Public Management from Troy State University, and a Master of Strategic Studies degree from the U.S. Army War College with a major in Public Diplomacy and a concentration in Campaign and Strategic Crisis Planning. His military education includes Officer Candidate School, the Military Police Officer Basic and Advanced Courses, the Instructor Training Course, the Infantry Officer Advanced Course, the Physical Security Course, the Traffic Management and Accident Investigator's Course, the Counterterrorism Course, the Combined Arms and Services Staff School, the Defense Language Institute Basic French Course, Joint Staff Anti-Terrorism Courses Levels I-IV, the Command and General Staff College, and the U.S. Army War College.

COL Prendergast's personal awards and decorations include the Defense Superior Service Medal, the Legion of Merit with 2 oak leaf clusters (OLCs), the Bronze Star Medal, the Meritorious Service Medal with 3 OLCs, the Army Commendation Medal with 1 silver OLC (sixth award), the Army Achievement Medal with 1 OLC, the Army Good Conduct Medal, the National Defense Service Medal with 1 bronze service star, the Armed Forces Expeditionary Medal, the Kosovo Campaign Medal with one bronze service star, the Afghanistan Campaign Medal with two campaign stars, the Iraq Campaign Medal with two campaign stars, the Global War on Terrorism Expeditionary Medal, the Global War on Terrorism Service Medal, the Korean Defense Service Medal, the Armed Forces Service Medal, the Humanitarian Service Medal with 1 OLC, the Military Outstanding Volunteer Service Medal, the Armed Forces Reserve Medal, the NATO Medal, the Overseas Service Ribbon with numeral 5, and the Army Service Ribbon. He has also earned the Combat Action Badge, the Parachute Badge, the Air Assault Badge, the Canadian Parachute Badge, the German Armed Forces Badge for Weapons Proficiency in Silver (Schützenschnur in Silber), the U.S. Central Command Staff Identification Badge, and the Army Staff Identification Badge, the Driver's Badge, and Expert qualification badges for the Rifle, Pistol, and Hand Grenade. His unit awards include the Joint Meritorious Unit Award with 2 OLCs, the Army Superior Unit Award with 2 OLCs, and the Coast Guard Meritorious Unit Commendation. COL Prendergast is a 2009 inductee into the Officer Candidate School Hall of Fame at Fort Benning, GA. COL Prendergast is also a recipient of the Military Police Corps' Order of the Marechaussee award in Silver for having had a significant impact on the Military Police Corps Regiment over a period that spans over three decades.

COL Prendergast and his wife, Naomi, have two grown children and four grandchildren. Their son is a Military Police Soldier and a combat veteran of Operation Enduring Freedom in Afghanistan. Their son-in-law is a Flight Engineer with the 160th Special Operations Aviation Regiment, and he recently completed his eighth combat deployment to Afghanistan.

CERTIFICATION

STATE OF FLORIDA, COUNTY OF Leon

Before me, the undersigned Notary Public of Florida, personally appeared KENNETH LEE MICHAEL PENDERGAST, JR., who, after being duly sworn, say: (1) that he/she has carefully and personally prepared or read the answers to the foregoing questions; (2) that the information contained in said answers is complete and true; and (3) that he/she will, as an appointee, fully support the Constitutions of the United States and of the State of Florida.

Kenneth Lee Michael Pendergast Jr.
Signature of Applicant-Affiant

Sworn to and subscribed before me this 6th day of October, 2011.

Joanne M. Kraynak
Signature of Notary Public-State of Florida



JOANNE M. KRAYNAK
Commission DD751351
Expires March 1, 2012
Bonded Thru Troy Fain Insurance Co. 800-395-7019

RECEIVED
DEPARTMENT OF STATE
2011 OCT 20 PM 4:39
DIVISION OF LEGAL
TALLAHASSEE

JOANNE M. KRAYNAK
(Print, Type, or Stamp Commissioned Name of Notary Public)

My commission expires: 3/1/12

Personally Known ☒ OR Produced Identification ☐

Type of Identification Produced NA

(seal)

COMMITTEE VOTE RECORD – EXECUTIVE APPOINTMENT

COMMITTEE: Military Affairs, Space, and Domestic Security
NAME: Prendergast, Kenneth Lee Michael "Mike", Jr.
BOARD: Executive Director of Department of Veterans' Affairs
FINAL ACTION: Recommend Confirm
MEETING DATE: Thursday, January 26, 2012
TIME: 3:45 —5:45 p.m.
PLACE: 37 Senate Office Building

[illegible]

CODES: FAV=Favorable
UNF=Unfavorable
-R=Reconsidered

TP=Temporarily Postponed
VA=Vote After Roll Call
VC=Vote Change After Roll Call

WD=Withdrawn
OO=Out of Order

PRESS RELEASE:

January 2012

Michael Jernigan and his Honoring the Troops Project

Michael Jernigan is a Tallahassee resident with a national reputation for life-like sculpting of a wide variety of subjects including politicians, community leaders, sports figures and numerous private commissioned works. One of his most noted local works is the "Officer Down" memorial at the Florida State Capitol.

In 2010 Mr. Jernigan spent almost two months in Iraq and Afghanistan as an embedded freelance media artist through the *Tallahassee Democrat*. On his trip, Jernigan met with Iraqi soldiers and police, visited Mosul and Al Asad Airbase and tagged along on missions such as route clearance patrols searching for improvised explosive devices along the roadside. More importantly, while in each country; he took 100 photos and 27 facial measurements of 19 military personnel, each in his or her work situation. Now back in his studio in Tallahassee, he is creating 21 bronze portrait busts of his subjects and will exhibit them around the country beginning in 2013-15. The exhibit is **"Honoring the Troops: A Sculptor's Perspective"**. Tallahassee is on the exhibit schedule for February of 2014 at the Florida Division of Cultural Affairs.

Jernigan has sculpted annually on the fourth floor of the Florida State Capitol during the legislative session. He has tried to capture in bronze Florida's history while it is happening.

Mike was a vice president with Naples Community Hospital before being relocated to Tallahassee to handle the Hospital's governmental relations. He became an independent healthcare consultant while developing his skills as a portrait sculptor.

His is married to Linda Phillips Jernigan for 43 years and has three children and two grandchildren. He is a graduate of Wake Forest University and has an MBA from East Carolina University.

Michael Jernigan
850-877-4332
803 Middlebrooks Circle
Tallahassee, Florida 32312
mdjernigan@portraitsculpture.com
www.honoringthetroops.com

“Honoring the Troops - A Sculptor’s Perspective”

2014 -2015

Nationwide Exhibits

of

21 U.S. Military Personnel Serving

In Iraq & Afghanistan---

What started it all!

September 10, 2007 *New York Times*



GENERAL PETRAEUS OR GENERAL BETRAY US?

Cooking the Books for the White House

General Petraeus is a military man constantly at war with the facts. In 2004, just before the election, he said there was "tangible progress" in Iraq and that "Iraqi leaders are stepping forward." And last week Petraeus, the architect of the escalation of troops in Iraq, said, "We say we have achieved progress, and we are obviously going to do everything we can to build on that progress."

Every independent report on the ground situation in Iraq shows that the surge strategy has failed. Yet the General claims a reduction in violence. That's because, according to the *New York Times*, the Pentagon has adopted a bizarre formula for keeping tabs on violence. For example, deaths by car bombs don't count. The *Washington Post* reported that assassinations only count if you're shot in the back of the head – not the front. According to the Associated Press, there have been more civilian deaths and more American soldier deaths in the past three months than in any other summer we've been there. We'll hear of neighborhoods where violence has decreased. But we won't hear that those neighborhoods have been ethnically cleansed.

Most importantly, General Petraeus will not admit what everyone knows: Iraq is mired in an unwinnable religious civil war. We may hear of a plan to withdraw a few thousand American troops. But we won't hear what Americans are desperate to hear: a timetable for withdrawing all our troops. General Petraeus has actually said American troops will need to stay in Iraq for as long as ten years.

Today, before Congress and before the American people, General Petraeus is likely to become General Betray Us.

MoveOn.org
POLITICAL ACTION

Paid for by MoveOn.org Political Action, political.moveon.org, not authorized by any candidate or candidate's committee.



Embedding thru the Tallahassee Democrat

- *Bill Cotterell,*
- Capital Curmudgeon
- Bob Gabordi,
- Executive Editor



- Bill had covered me sculpting at the Capitol for the past 14 years.



BODY ARMOR

SAFETY GLASSES

KEVLAR HELMET

- Hygiene items
- Appropriate clothing
- Boots
- Sleeping bag
- Reporting gear
- Insect spray
- Sun screen
- Baby wipes (optional)
- Phone (optional)
- Flashlight (with red lenses)
- Prescriptions
- Toilet paper

What you need
before you go

- Get Vaccinations
- Know Blood Type
- Get HIV Test
- Update your will
- Get in shape
physically &
mentally

Training-

Between January 16, 2009 & June 7, 2010

Walked 717 miles

Photo by Phil Sears, TD



Swam 249 miles



Photo by
Michelle Jernigan

- Push ups 3670
- Sit ups 3635
- Pull ups 3645
- Ran 325 miles

Honoring the Troops

Portrait Sculpture Subjects Serving in Iraq and Afghanistan – 2010



David H. Petraeus
General
U.S. Army
Hometown:
Cornwall-on-Hudson, NY



Raymond T. Odierno
General
U.S. Army
Hometown:
Rockaway, NJ



Charles W. Ray
Rear Admiral
U.S. Coast Guard
Hometown:
Newport, AR



Rufus D. Jarriel
Lt. Colonel
U. S. Army
Hometown:
St. Augustine, FL



Daniel J. Barone
Major
U. S. Air Force
Hometown:
Whitesboro, NY



Ross D. Amico
Captain
U. S. Army
Hometown:
Tallahassee, FL



Rickey L. Fitzgerald
Captain
U. S. Army
Hometown:
Quincy, FL



Scott A. Peterson
Captain
U. S. Army
Hometown:
Cape Coral, FL



Kathryn M. S. Veseth
Captain
U. S. Air Force
Hometown:
Malta, MT



Duc Huy T. Nguyen
Lieutenant
U. S. Navy
Hometown:
Santa Ana, CA



Brandon M. Harris
1st Lieutenant
U. S. Army
Hometown:
Tallahassee, FL



Lakisha R. Snow
1st Lieutenant
U. S. Army
Hometown:
Tallahassee, FL



Shawn E. Johnson
Master Chief
U. S. Navy
Hometown:
Union City, GA



William C. Carl
Chief Petty Officer
U. S. Coast Guard
Hometown:
Los Angeles, CA



Marcus R. Bruner
Staff Sergeant
U. S. Army
Hometown:
Blakely, GA



Amanda C. Curcio
Staff Sergeant
U. S. Army
Hometown:
Tallahassee, FL



Theresa A. Skene
Staff Sergeant
U. S. Army
Hometown:
Tallahassee, FL



Ramlee R. Cruz
Sergeant
U. S. Marine Corps
Hometown:
Deltona, FL



Carlos Molgado
Specialist
U. S. Army
Hometown:
Union City, NJ



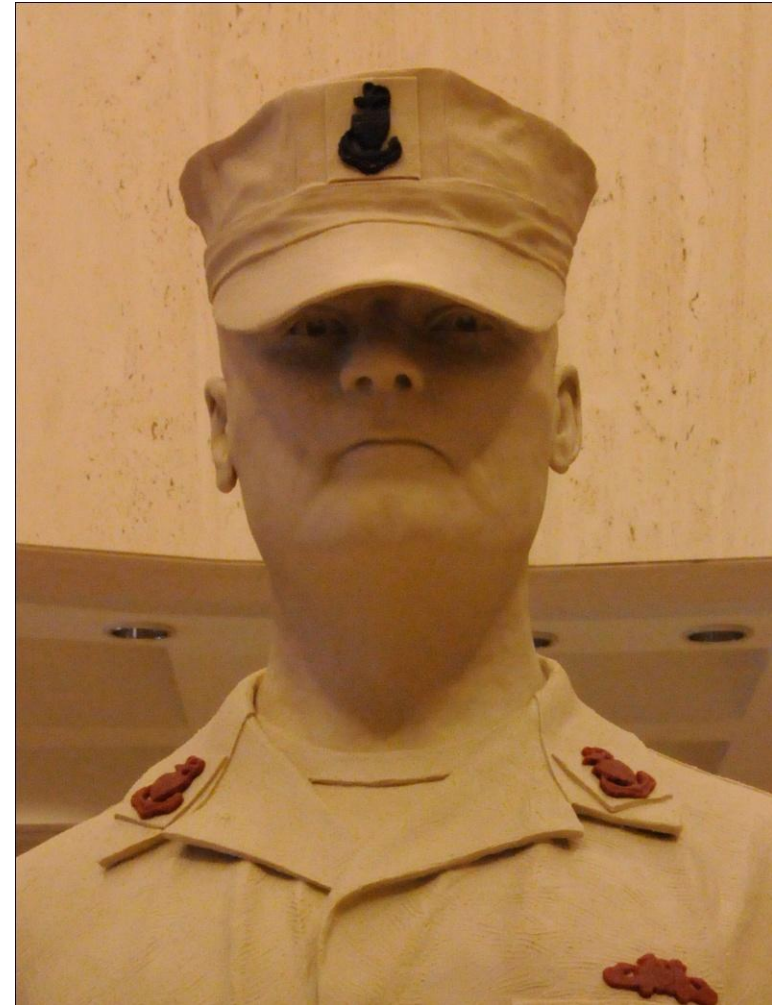
Joe A. Velasquez
Lance Corporal
U. S. Marine Corps
Hometown:
Comanche, TX



Clayton E. Tipton
Private 1st Class
U. S. Army
Hometown:
Mariana, FL



REX
Specialized Search Dog
U. S. Army
Hometown:
Fort Myer, VA



Chief Boatswain's Mate William Chris Carl
U.S. Coast Guard

Los Angeles, California

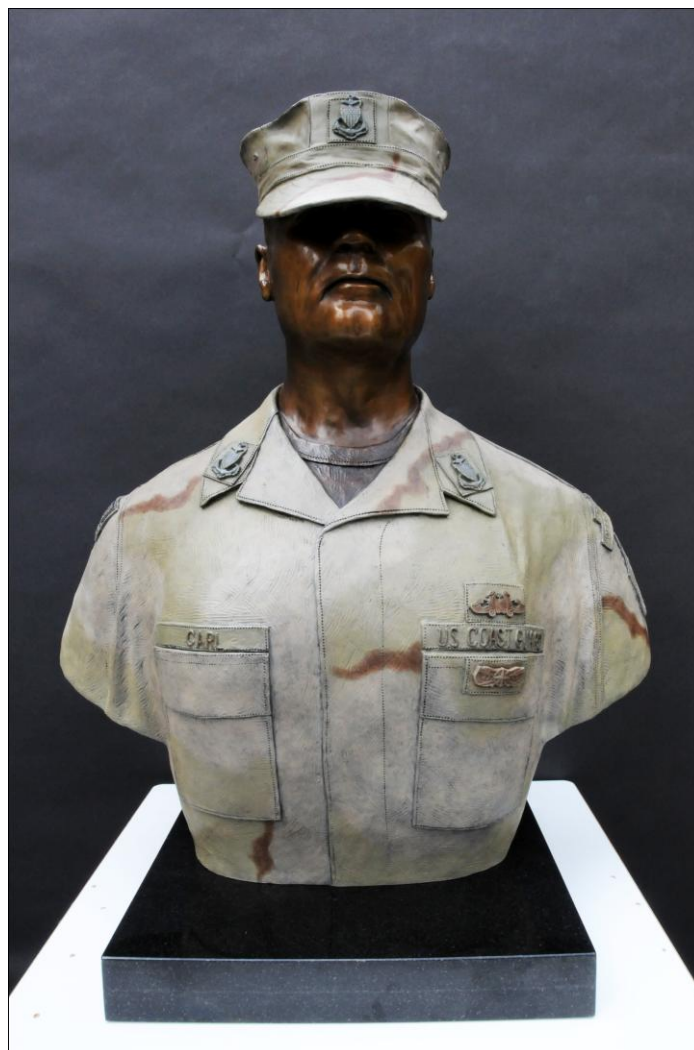
Naples, Florida

Sculpting at the Capitol



*Photo by Amanda Nalley
Tallahassee Democrat*

Bronze Casting of Chief Carl



Staff Sergeant Terri Skene





“Rex” Specialized Search Dog

Fort Myer, VA

Handler: Amanda Ingraham



Capitol, the Florida State Capitol, and at the bases in Iraq and Afghanistan; plus, on an Air Force Flight mission and on the casket of a fallen soldier when I was returning from Camp Leatherneck to Kandahar.

Mobile Studio Sponsored by Keystone RV Company, Goshen, IN



www.httms.com

Friends I met along the way.

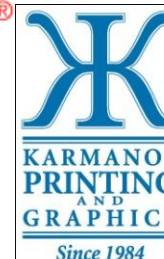


Exhibit Schedule 2013-2014

1. Pentagon*
2. National Portrait Gallery*
3. West Point
4. Annapolis
5. Army War College
6. Naval War College
7. Vietnam Veterans Art Museum
8. The von Liebig Art Center
9. Florida State Capital, Feb – May 2014
10. Brookgreen Sculpture Gardens-May 2015

* Pending

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TALLAHASSEE DEMOCRAT

Florida Kiwanians

Dignity Memorial



Individual & Corporate Contributors

As of 12/21/2011

The Perot Foundation, Plano, TX (In Honor of General Petraeus)
American Memorial Life Insurance Co., Rapid City, SD (In Honor of Chief Bill Carl)
Southside Kiwanis/Capital City Kiwanis Foundation, Inc.
Hinson Oil Company, Inc., Quincy, FL
Roger & Carolyn Raepple, Tallahassee, FL
Edward Morton, Naples, FL
Fernando & Cindy Sanchez, Austin, TX
Florida Police Benevolent Association, Tallahassee, FL
Steven Apour, Emerald Hills, CA
Andrew & Vibeke Sansone, Naples, FL
Tallahassee Community College Foundation, Inc., Tallahassee, FL
Dr. Blavik Soni, Tallahassee, FL
Kathryn Veseth, DuPont, WA
Jennifer Pearce, Tallahassee, FL
Moorings Park, Naples, FL
Best Buy-Tallahassee, Marcus Williams, Tallahassee, FL
William G. & Sue Crone, Naples, FL
Carl Monson, Tallahassee, FL (In Memory of CPO Norman G. Monson)
Sue F. Cowger, Tallahassee, FL
Quincy Kiwanis Club, Quincy, FL
Tallahassee Kiwanis Club, Quincy, FL
Tallahassee Northside Kiwanis, Inc., Tallahassee, FL
The Killearn Kiwanis Charities Foundation, Tallahassee, FL
Kiwanis Club of Big Lagoon, Pensacola, FL
Homestead-South Dade, Kiwanis Foundation, FL
Greensboro Kiwanis Club, Greensboro, FL
Norm Mears, Tallahassee, FL
Robert & Carolyn Baker, Tallahassee, FL
Michael & Deborah Trephan, Naples, FL
T. Lynn Wollschlager, Tallahassee, FL

Individual & Corporate Contributors--CONTINUED

As of 12/21/2011

Jean E. Perrella, Tallahassee, FL (In Honor of John Addison Ferrara)
James D. Jernigan, Pilot Mountain, NC
PaceSetters of St. Paul's United Methodist Church, Tallahassee, FL
Stan & Phyllis Kupiszewski, Jr., Tallahassee, FL
Marshall Carroll, Tallahassee, FL (For Sons of Confederate Veterans)
Howard L. & Judy Chambers, Tallahassee, FL
William G. & Peggy Rogers, Tallahassee, FL
James Wylie, Jr., Tallahassee, FL
Judith Pearson, Naples, FL
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