

Amendment No. 1

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED _____ (Y/N)
ADOPTED AS AMENDED _____ (Y/N)
ADOPTED W/O OBJECTION _____ (Y/N)
FAILED TO ADOPT _____ (Y/N)
WITHDRAWN _____ (Y/N)
OTHER

1 Committee/Subcommittee hearing bill: Finance & Tax Committee
2 Representative Harrison offered the following:

Amendment (with title amendment)

Remove lines 62-152 and insert:

6 duty is exempt from taxation if the veteran was a permanent
7 resident of this state on January 1 of the year in which the
8 veteran died.

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

14 (c) The tax exemption that applies under paragraph (a) to
15 the surviving spouse carries over to the benefit of the
16 veteran's surviving spouse as long as the spouse holds the legal
17 or beneficial title to the homestead, permanently resides
18 thereon as specified in s. 196.031, and does not remarry. If the
19 surviving spouse sells the property, an exemption not to exceed

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20 the amount granted from the most recent ad valorem tax roll may
21 be transferred to his or her new residence as long as it is used
22 as his or her primary residence and he or she does not remarry.

23 (5) (a) The following terms are defined for the purposes of
24 this subsection only and do not apply to the payment of benefits
25 under s. 112.19 or s. 112.191:

26 1. "First responder" means a law enforcement officer or
27 correctional officer as defined in s. 943.10, a firefighter as
28 defined in s. 633.30, or an emergency medical technician or
29 paramedic as defined in s. 401.23 who is a full-time paid
30 employee, part-time paid employee, or unpaid volunteer.

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

32 a. While engaging in law enforcement;

33 b. While performing an activity relating to fire
34 suppression and prevention;

35 c. While responding to a hazardous material emergency;

36 d. While performing rescue activity;

37 e. While providing emergency medical services;

38 f. While performing disaster relief activity;

39 g. While otherwise engaging in emergency response
40 activity; or

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

44
45 A heart attack or stroke that causes death or causes an injury
46 resulting in death must occur within 24 hours after an event or
47 activity enumerated in this subparagraph and must be directly

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48 and proximately caused by the event or activity in order to be
49 considered as having occurred in the line of duty.

50 (b) Any real estate that is owned and used as a homestead
51 by the surviving spouse of a first responder who died in the
52 line of duty while employed by the state or any political
53 subdivision of the state, including authorities and special
54 districts, and for whom a letter from the state or appropriate
55 political subdivision of the state or other authority or special
56 district has been issued legally recognizing and certifying that
57 the individual died in the line of duty while employed as a
58 first responder is exempt from taxation if the individual and
59 his or her surviving spouse were permanent residents of this
60 state on January 1 of the year in which the individual died.

61 (c) The production by the surviving spouse of a letter
62 that was issued as required under paragraph (b) and that attests
63 the individual's death in the line of duty is prima facie
64 evidence of the fact that the surviving spouse is entitled to an
65 exemption under paragraph (b).

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

75 Section 3. Construction.—

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76 (1) The revisions to s. 196.081 under this act operate
77 prospectively to the 2013 tax roll and do not provide a basis
78 for relief from an assessment of taxes not paid or create a
79 right to a refund of taxes paid before January 1, 2013.

80 (2) The provisions of s. 196.081(5) created under this act
81 apply to the homestead exemptions of surviving spouses of first
82 responders whose deaths occur before, on, or after the effective
83 date of this act.

84 Section 4. Effective July 1, 2012, the sum of \$100,302 in
85 nonrecurring funds is appropriated from the General Revenue Fund
86 to the Department of State for purposes of publishing, as
87 required under Section 5(d), Art. XI of the State Constitution,
88 the proposed constitutional amendment contained in House Joint
89 Resolution 93, or a similar joint resolution having
90 substantially the same specific intent and purpose.

91 Section 5. Except as otherwise expressly provided in this
92 act, this act shall take effect upon the approval by a vote of
93 the electors of House Joint Resolution 93, or a similar joint
94 resolution having substantially the same specific intent and
95 purpose, at the general election to be held in November 2012 or
96 at an earlier special election specifically authorized by law
97 for that purpose and shall apply to the 2013 tax roll.

101 -----
102 **T I T L E A M E N D M E N T**

103 Remove lines 4-8 and insert:

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104 providing an appropriation; providing