

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

10

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

12

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

15 196.081 Exemption for certain permanently and totally
 16 disabled veterans and for surviving spouses of veterans;
 17 exemption for surviving spouses of first responders who die in
 18 the line of duty.—

19 (6) Any real estate that is owned and used as a homestead
 20 by the surviving spouse of a first responder who died in the
 21 line of duty while employed by the United States, the state, or
 22 any political subdivision of the state, including authorities
 23 and special districts, and for whom a letter from the United
 24 States Government, the state, or appropriate political
 25 subdivision of the state, or other authority or special

26 | district, has been issued which legally recognizes and certifies
27 | that the first responder died in the line of duty while employed
28 | as a first responder is exempt from taxation if the first
29 | responder and his or her surviving spouse were permanent
30 | residents of this state on January 1 of the year in which the
31 | first responder died.

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

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

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

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

51 employee, part-time paid employee, or unpaid volunteer.

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

53 a. While engaging in law enforcement;

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

56 c. While responding to a hazardous material emergency;

57 d. While performing rescue activity;

58 e. While providing emergency medical services;

59 f. While performing disaster relief activity;

60 g. While otherwise engaging in emergency response
61 activity; or

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

65
66 A heart attack or stroke that causes death or causes an injury
67 resulting in death must occur within 24 hours after an event or
68 activity enumerated in this subparagraph and must be directly
69 and proximately caused by the event or activity in order to be
70 considered as having occurred in the line of duty.

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

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