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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.

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

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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
22 to 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-

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29 connected total and permanent disability and for whom a letter
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

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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
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
66 that was issued as required under paragraph (a) and that attests
67 the veteran's death while on active duty is prima facie evidence
68 of the fact that the surviving spouse is entitled to an
69 exemption 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
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
94 activity; 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

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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
116 that was issued as required under paragraph (b) and that attests
117 the individual's death in the line of duty is prima facie
118 evidence of the fact that the surviving spouse is entitled to an
119 exemption under paragraph (b).

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

129 Section 3. Construction.—

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

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

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141 affect the homestead exemptions of surviving spouses of veterans
142 whose deaths occurred before the effective date of this act.

143 (3) The provisions of subsection (5) of section 196.081,
144 Florida Statutes, created under this act apply to the homestead
145 exemptions of surviving spouses of first responders whose deaths
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 House Joint Resolution 93, or a similar joint resolution having
149 substantially the same specific intent and purpose, at the
150 general election to be held in November 2012 or at an earlier
151 special election specifically authorized by law for that
152 purpose.