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A bill to be entitled  
 An act relating to homestead property tax exemptions;  
 providing a short title; amending s. 196.081, F.S.;  
 providing definitions; providing application;  
 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; providing an appropriation; providing effective  
 dates, including a contingent effective date.

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

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

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

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

(1) Any real estate that is owned and used as a homestead  
 by a veteran who was honorably discharged with a service-  
 connected total and permanent disability 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 is totally and permanently disabled is exempt

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29 | from taxation, if the veteran is a permanent resident of this  
30 | state on January 1 of the tax year for which exemption is being  
31 | claimed or was a permanent resident of this state on January 1  
32 | of the year the veteran died.

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

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

51 |       (4) (a) Any real estate that is owned and used as a  
52 | homestead by the surviving spouse of a veteran who died from  
53 | service-connected causes while on active duty as a member of the  
54 | United States Armed Forces and for whom a letter from the United  
55 | States Government or United States Department of Veterans  
56 | Affairs or its predecessor has been issued certifying that the

57 | veteran who died from service-connected causes while on active  
58 | duty is exempt from taxation if the veteran was a permanent  
59 | resident of this state on January 1 of the year in which the  
60 | veteran died.

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

66 |       (c) The tax exemption that applies under paragraph (a) to  
67 | the surviving spouse carries over to the benefit of the  
68 | veteran's surviving spouse as long as the spouse holds the legal  
69 | 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 |       (5) (a) The following terms are defined for purposes of  
76 | this subsection only and do not apply to the payment of benefits  
77 | under s. 112.19 or s. 112.191:

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

83 |       2. "In the line of duty" means:

84 |       a. While engaging in law enforcement;

85 b. While performing an activity relating to fire  
 86 suppression and prevention;

87 c. While responding to a hazardous material emergency;

88 d. While performing rescue activity;

89 e. While providing emergency medical services;

90 f. While performing disaster relief activity;

91 g. While otherwise engaging in emergency response  
 92 activity; or

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

96  
 97 A heart attack or stroke that causes death or causes an injury  
 98 resulting in death must occur within 24 hours after an event or  
 99 activity enumerated in this subparagraph and must be directly  
 100 and proximately caused by the event or activity in order to be  
 101 considered as having occurred in the line of duty.

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

113 (c) The production by the surviving spouse of a letter  
114 that was issued as required under paragraph (b) and that attests  
115 the individual's death in the line of duty is prima facie  
116 evidence of the fact that the surviving spouse is entitled to an  
117 exemption under paragraph (b).

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

127 Section 3. Construction.—

128 (1) The revisions to section 196.081, Florida Statutes,  
129 under this act operate prospectively to the 2013 tax roll and do  
130 not provide a basis for relief from an assessment of taxes not  
131 paid or create a right to a refund of taxes paid before January  
132 1, 2013.

133 (2) The provisions of subsection (5) of section 196.081,  
134 Florida Statutes, created under this act apply to the homestead  
135 exemptions of surviving spouses of first responders whose deaths  
136 occur before, on, or after the effective date of this act.

137 Section 4. Effective July 1, 2012, the sum of \$100,302 in  
138 nonrecurring funds is appropriated from the General Revenue Fund  
139 to the Department of State for purposes of publishing, as  
140 required under s. 5(d), Art. XI of the State Constitution, the

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141 proposed constitutional amendment contained in House Joint  
142 Resolution 93, or a similar joint resolution having  
143 substantially the same specific intent and purpose.

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