May 3, 2018

Mr. Craig Patrick
Reporter, Fox 13 News
c/o Fox 13 Studios
3213 West Kennedy Boulevard
Tampa, Florida 33609

RE: “Legislature makes it tougher for disabled first responders to get tax breaks”

Dear Mr. Patrick:

I am writing to respond to your recent story about House Bill 455 from the 2017 regular legislative session, which is the bill I sponsored implementing Amendment 3. Your story states that I did not return calls seeking comment. My aides told me no such inquiries were received. In any event now that I know of your interest in covering the issue I am happy to provide you with the legislative history of HB 455.

Before the passage of Amendment 3 – which I sponsored in the 2016 regular legislative session – there was no constitutional authority to provide a homestead exemption for any permanently and totally disabled first responders whose disability occurred in the line of duty. Upon passage, Amendment 3 authorized – but did not require - the Florida Legislature to provide a homestead exemption for permanently and totally disabled first responders whose disability occurred in the line of duty.

HB 455, the implementing bill, was passed unanimously by the Florida House of Representatives and the Florida Senate and signed into law by Governor Scott. The bill defines “first responder” by cross reference to existing section 196.081, Florida Statutes. In other words, we did not redefine “first responder” for HB 455 but used the existing definition. The cross-referenced definition refers to the licensing statutes for Florida first responders including law enforcement officers, correctional officers, firefighters, and emergency medical technicians or paramedics.

Public Integrity & Ethics Committee, Chair
Appropriations Committee – Judiciary Committee
The existing definition of “first responder” in section 196.081 is the same definition used to implement the homestead exemption for surviving spouses of first responders who died in the line of duty. (The surviving spouse homestead exemption was authorized by an amendment to the Florida Constitution that was passed by the voters in 2012.) Section 196.081 further provides that for the surviving spouse to be eligible for the exemption the deceased first responder must have been “employed by the state or any political subdivision of the state...” The policy decision made when the 2012 exemption for surviving spouses was implemented was to compensate the surviving spouses of deceased Florida first responders for their loss. Surviving spouses of out-of-state first responders who died in the line of duty in another state were not, and still are not, eligible for the surviving spouse homestead exemption.

In drafting HB 455, we intended to be consistent with existing law and require Florida based service as a qualification for the homestead exemption – the same qualification that already existed for the homestead exemption provided to surviving spouses of deceased first responders. We added language to clarify that the disability did not have to occur inside the State of Florida as long as the event causing the disability was in service to the State of Florida.1 This was accomplished with an amendment that added language stating that the injury or injuries must be “sustained in the line of duty while serving as a first responder in this state or during an operation in another state or country authorized by this state or a political subdivision of this state.” Unfortunately, some individuals incorrectly concluded that this amendment removed eligibility for out-of-state first responders. It did not. Please refer to the above discussion about pre-existing section 196.081, which was and is the statutory basis for the ineligibility of out-of-state first responders for both the surviving spouse and disabled first responder homestead exemptions. Given this legislative history, the question arises, why not include all first responders from all other states, even those whose disability occurred decades before they moved to Florida?

Property taxes levied by cities and counties support functions of general government, including police and fire protection. Every property within a city or a county receives the benefit of such services. When a property is tax exempt due to a one-hundred percent exemption, that property still receives the same services from city or county government. As a result, the remaining properties that are not tax exempt must pay higher taxes in order to support the services provided to the properties that pay no property taxes. HB 455 reflect a policy judgment that homeowners in a Florida municipality and county should not have to pay higher property taxes in order to subsidize the tax exempt status of individuals who worked out-of-state as first responders prior to moving to Florida. The service of such out-of-state first responders – while laudable and surely appreciated by the people who lived where and when they served - was not to the neighbors who would have to subsidize their homestead exemption through higher taxes on their own homesteads.

Florida does have a tax exemption for totally or partially disabled veterans of the United States Armed Forces, regardless of whether their service arose in the state or outside of the state. An argument has been made that out-of-state first responders should be treated identically. However, there is a distinction between service to the country as a member of the United States Armed Forces and service to

---

1 An example of this would be a Florida based first responder sent by the state to assist Haiti in the aftermath of the earthquake who was injured and disabled while performing first responder duties there.

Public Integrity & Ethics Committee, Chair
Appropriations Committee ~ Judiciary Committee
another city or state as a first responder. Service in the military is service to the entire country. On the other hand, service to another state or city inside another state is not considered service to the state of Florida.

It is important to recall that prior to the passage of Amendment 3 there was no constitutional authority for the Florida Legislature to enact a homestead exemption for totally and permanently disabled first responders whose disability was caused by an injury or injuries sustained in the line of duty. As with the 2012 amendment authorizing the surviving spouse exemption, the Florida Legislature was within its legislative prerogative to implement Amendment 3 for Florida based first responders whose homestead exemption is deemed compensatory for their service to the state or a political subdivision of the state. There was a rational basis for deciding that service to this state should be compensated through the homestead exemption whereas service to the other 49 states or their political subdivisions should be compensated by those jurisdictions. In making this legislative policy decision, no one lost a benefit they previously had.

The legislative intent for HB 455 from the beginning and throughout the legislative process was to be consistent with the pre-existing surviving spouse homestead exemption and limit the new exemption to Florida based service. Out-of-state first responders were not included in any draft of the bill at any time during the legislative process. The amendment in question clarified the unique circumstances that could exist for a state-sponsored mission outside of Florida.

Thank you for your interest in this issue.

Respectfully,

Larry Metz
Representative, District 32

LEM/ajg