

THE FLORIDA SENATE
2026 SUMMARY OF LEGISLATION PASSED
Committee on Finance and Tax

CS/SB 110 — Homestead Exemptions

by Finance and Tax Committee and Senators Arrington and Gaetz

The bill amends s. 196.041, F.S., to provide that a lessee that owns the leasehold interest in a bona fide lease of 98 years or more in a residential or condominium parcel is eligible for a homestead exemption on the property, even if the lease contains a provision that terminates the leasehold interest upon the death of the lessee.

If approved by the Governor, or allowed to become law without the Governor's signature, these provisions take effect upon becoming law.

Vote: Senate 38-0; House 108-0