

1 A bill to be entitled
 2 An act relating to the rental of homestead property;
 3 amending s. 196.061, F.S.; revising criteria under
 4 which rental of such property is allowed for tax
 5 exemption purposes and not considered abandoned;
 6 providing an effective date.

7
 8 Be It Enacted by the Legislature of the State of Florida:

9
 10 Section 1. Section 196.061, Florida Statutes, is amended
 11 to read:

12 196.061 Rental of homestead to constitute abandonment.—

13 (1) The rental of all or substantially all of a dwelling
 14 previously claimed to be a homestead for tax purposes shall
 15 constitute the abandonment of such dwelling as a homestead, and
 16 the abandonment continues ~~shall continue~~ until the ~~such~~ dwelling
 17 is physically occupied by the owner. However, such abandonment
 18 of the ~~such~~ homestead after January 1 of any year does not
 19 affect the homestead exemption for tax purposes for that
 20 particular year unless the property is rented for more than 30
 21 days per calendar year ~~if this provision is not used~~ for 2
 22 consecutive years. ~~The provisions of~~

23 (2) This section does ~~do~~ not apply to a member of the
 24 Armed Forces of the United States whose service ~~in such forces~~
 25 is the result of a mandatory obligation imposed by the federal
 26 Selective Service Act or who volunteers for service as a member
 27 of the Armed Forces of the United States. Moreover, valid
 28 military orders transferring such member are sufficient to

HB 279

2013

29 | maintain permanent residence~~7~~ for the purpose of s. 196.015~~7~~ for
30 | the member and his or her spouse.

31 | Section 2. This act shall take effect July 1, 2013.