

By Senator Thrasher

6-00301C-13

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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.

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

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10           Section 1. Section 196.061, Florida Statutes, is amended to  
11           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 ~~de~~ not apply to a member of the Armed  
24           Forces of the United States whose service ~~in such forces~~ is the  
25           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  
29           maintain permanent residence~~7~~ for the purpose of s. 196.015~~7~~ for

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30 the member and his or her spouse.

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