



289586

CHAMBER ACTION

<u>Senate</u>	.	<u>House</u>
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Comm: WD	.	
3/27/2008	.	
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1 The Committee on Community Affairs (Wise) recommended the  
 2 following **amendment**:

**Senate Amendment (with title amendment)**

Between line(s) 95-96

insert:

7 Section 3. Subsection (7) is added to section 196.031,  
 8 Florida Statutes, as amended by section 6 of chapter 2007-339,  
 9 Laws of Florida, to read:

10 196.031 Exemption of homesteads.--

11 (7) In the case of a minor who has inherited homestead  
 12 property pursuant to s. 732.4015, the minor shall be deemed to be  
 13 a permanent resident of the homestead property until such time as  
 14 the minor reaches majority.

15 Section 4. Section 196.061, Florida Statutes, is amended to  
 16 read:



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17           196.061 Rental of homestead to constitute abandonment.--The  
 18 rental of an entire dwelling previously claimed to be a homestead  
 19 for tax purposes shall constitute the abandonment of the said  
 20 dwelling as a homestead, ~~and said abandonment shall continue~~  
 21 until the such dwelling is physically occupied by the owner of  
 22 the dwelling thereof. However, ~~such~~ abandonment of such homestead  
 23 after January 1 of any year ~~does shall~~ not affect the homestead  
 24 exemption for tax purposes for that particular year ~~if so long as~~  
 25 this provision is not used for 2 consecutive years. The  
 26 provisions of this section ~~do shall~~ not apply to:

27           (1) A member of the Armed Forces of the United States whose  
 28 service in such forces is the result of a mandatory obligation  
 29 imposed by the federal Selective Service Act or who volunteers  
 30 for service as a member of the Armed Forces of the United States;  
 31 or

32           (2) A minor who has inherited homestead property pursuant  
 33 to s. 732.4015.

34  
 35 (Renumber subsequent sections)

36  
 37 ===== T I T L E A M E N D M E N T =====

38 And the title is amended as follows:

39           Delete everything before the enacting clause  
 40 and insert:

41                           A bill to be entitled  
 42           An act relating to property assessments; amending s.  
 43           193.023, F.S.; revising authority of the property  
 44           appraiser to inspect property for assessment purposes;  
 45           amending s. 196.011, F.S.; revising required time  
 46           limitations for filing applications for homestead

Bill No. SB 1548



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47 | exemptions; reviewing procedural requirements for property  
48 | appraiser approval of such exemptions; amending s.  
49 | 196.015, F.S.; revising factors for consideration by  
50 | property appraisers in determining permanent residency for  
51 | homestead exemption purposes; amending s. 196.031, F.S.;  
52 | providing for certain minors to be deemed permanent  
53 | residents of homestead property for certain purposes;  
54 | amending s. 196.061, F.S.; providing for the  
55 | nonapplication of provisions governing homestead  
56 | abandonment to minors inheriting homestead property;  
57 | providing an effective date.