

1 A bill to be entitled
 2 An act relating to homestead property; amending s.
 3 196.031, F.S.; providing for certain minors to be deemed
 4 permanent residents of homestead property for certain
 5 purposes; amending s. 196.061, F.S.; providing for
 6 nonapplication of certain homestead abandonment provisions
 7 to minors inheriting homestead property; providing an
 8 effective date.

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

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 12 Section 1. Subsection (8) is added to section 196.031,
 13 Florida Statutes, to read:

14 196.031 Exemption of homesteads.--

15 (8) In the case of a minor who has inherited homestead
 16 property pursuant to s. 732.4015, the minor shall be deemed to
 17 be a permanent resident of the homestead property until such
 18 time as the minor reaches majority.

19 Section 2. Section 196.061, Florida Statutes, is amended
 20 to read:

21 196.061 Rental of homestead to constitute
 22 abandonment.--The rental of an entire dwelling previously
 23 claimed to be a homestead for tax purposes shall constitute the
 24 abandonment of said dwelling as a homestead, and said
 25 abandonment shall continue until such dwelling is physically
 26 occupied by the owner thereof. However, such abandonment of such
 27 homestead after January 1 of any year shall not affect the
 28 homestead exemption for tax purposes for that particular year so

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29 | long as this provision is not used for 2 consecutive years. The
30 | provisions of this section shall not apply to:

31 | (1) A member of the Armed Forces of the United States
32 | whose service in such forces is the result of a mandatory
33 | obligation imposed by the federal Selective Service Act or who
34 | volunteers for service as a member of the Armed Forces of the
35 | United States; or

36 | (2) A minor who has inherited homestead property pursuant
37 | to s. 732.4015.

38 | Section 3. This act shall take effect July 1, 2008.