

By Senator Dean

3-01239-09

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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
4 deemed permanent residents of homestead property for
5 certain purposes; amending s. 196.061, F.S.; providing
6 for nonapplication of certain homestead abandonment
7 provisions to minors inheriting homestead property;
8 providing an 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 to
20 read:

21 196.061 Rental of homestead to constitute abandonment.—The
22 rental of an entire dwelling previously claimed to be a
23 homestead for tax purposes shall constitute the abandonment of
24 said dwelling as a homestead, and said abandonment shall
25 continue until such dwelling is physically occupied by the owner
26 thereof. However, such abandonment of such homestead after
27 January 1 of any year shall not affect the homestead exemption
28 for tax purposes for that particular year so long as this
29 provision is not used for 2 consecutive years. The provisions of

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30 this section shall not apply to:

31 (1) A member of the Armed Forces of the United States whose
32 service in such forces is the result of a mandatory obligation
33 imposed by the federal Selective Service Act or who volunteers
34 for service as a member of the Armed Forces of the United
35 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, 2009.