



529392

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
01/24/2012	.	
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The Committee on Budget Subcommittee on Finance and Tax (Altman) recommended the following:

**Senate Amendment (with title amendment)**

Between lines 535 and 536  
insert:

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

196.061 Rental of homestead to constitute abandonment.—The rental of all or substantially all of a ~~an entire~~ dwelling previously claimed to be a homestead for tax purposes shall constitute the abandonment of such ~~said~~ dwelling as a homestead, and the ~~said~~ abandonment shall continue until such dwelling is physically occupied by the owner ~~thereof~~. However, such



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13 abandonment of such homestead after January 1 of any year does  
14 ~~shall~~ not affect the homestead exemption for tax purposes for  
15 that particular year if ~~so long as~~ this provision is not used  
16 for 2 consecutive years. The provisions of this section do ~~shall~~  
17 not apply to a member of the Armed Forces of the United States  
18 whose service in such forces is the result of a mandatory  
19 obligation imposed by the federal Selective Service Act or who  
20 volunteers for service as a member of the Armed Forces of the  
21 United States. Moreover, valid military orders transferring such  
22 member are ~~shall be~~ sufficient to maintain permanent residence,  
23 for the purpose of s. 196.015, for the member and his or her  
24 spouse.

25  
26 ===== T I T L E A M E N D M E N T =====

27 And the title is amended as follows:

28 Delete line 68

29 and insert:

30 results in the lowest taxable value of a homestead;  
31 amending s. 196.061, F.S.; clarifying provisions  
32 relating to the rental of a homestead dwelling;