

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  
 11   to 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 ~~do~~ not apply to a member of the  
 24   Armed Forces of the United States whose service ~~in such forces~~  
 25   is the 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

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29 | maintain permanent residence~~7~~ for the purpose of s. 196.015~~7~~ for  
30 | the member and his or her spouse.

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