



587286

576-02359-13

Proposed Committee Substitute by the Committee on Appropriations  
(Appropriations Subcommittee on Finance and Tax)

A bill to be entitled

An act relating to the rental of homestead property;  
amending s. 196.061, F.S.; revising criteria under  
which rental of such property is allowed for tax  
exemption purposes and not considered abandoned;  
providing an effective date.

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

Section 1. Section 196.061, Florida Statutes, is amended to  
read:

196.061 Rental of homestead to constitute abandonment.—

(1) The rental of all or substantially all of a dwelling  
previously claimed to be a homestead for tax purposes shall  
constitute the abandonment of such dwelling as a homestead, and  
the abandonment continues ~~shall continue~~ until the ~~such~~ dwelling  
is physically occupied by the owner. However, such abandonment  
of the ~~such~~ homestead after January 1 of any year does not  
affect the homestead exemption for tax purposes for that  
particular year unless the property is rented for more than 30  
days per calendar year ~~if this provision is not used~~ for 2  
consecutive years. Any such rental is subject to the state sales  
tax. ~~The provisions of~~

(2) This section does ~~do~~ not apply to a member of the Armed  
Forces of the United States whose service ~~in such forces~~ is the  
result of a mandatory obligation imposed by the federal  
Selective Service Act or who volunteers for service as a member



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28 of the Armed Forces of the United States. Moreover, valid  
29 military orders transferring such member are sufficient to  
30 maintain permanent residence~~7~~ for the purpose of s. 196.015~~7~~ for  
31 the member and his or her spouse.

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