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1  
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.  
7

8 Be It Enacted by the Legislature of the State of Florida:  
9

10 Section 1. Section 196.061, Florida Statutes, is amended to  
11 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 Armed  
24 Forces of the United States whose service ~~in such forces~~ is the  
25 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  
29 maintain permanent residence~~7~~ for the purpose of s. 196.015~~7~~ for

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30 the member and his or her spouse.

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