

By Senator Hutson

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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 homestead 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. Subsection (1) of section 196.061, Florida
11 Statutes, is amended 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
15 constitutes ~~shall constitute~~ the abandonment of such dwelling as
16 a homestead, and the abandonment continues until the dwelling is
17 physically occupied by the owner. However, such abandonment of
18 the homestead after January 1 of any year does not affect the
19 homestead exemption for tax purposes for that particular year
20 unless the property is rented for more than 30 days per calendar
21 year for 2 consecutive years. The rental of a portion of a
22 dwelling claimed to be a homestead for tax purposes while the
23 dwelling is physically occupied by the owner does not constitute
24 the abandonment of the dwelling as a homestead.

25 Section 2. This act shall take effect July 1, 2021.