

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 the rental of homestead property is not
5 considered abandonment for tax exemption purposes;
6 amending s. 196.161, F.S.; subjecting property to the
7 payment of interest under certain circumstances;
8 providing an effective date.

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

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12 Section 1. Subsection (1) of section 196.061, Florida
13 Statutes, is amended to read:

14 196.061 Rental of homestead to constitute abandonment.—

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

27 Section 2. Paragraph (a) of subsection (1) of section
28 196.161, Florida Statutes, is amended to read:

29 196.161 Homestead exemptions; lien imposed on property of

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30 person claiming exemption although not a permanent resident.-

31 (1) (a) When the estate of any person is being probated or
32 administered in another state under an allegation that such
33 person was a resident of that state and the estate of such
34 person contains real property situate in this state upon which
35 homestead exemption has been allowed pursuant to s. 196.031 for
36 any year or years within 10 years immediately prior to the death
37 of the deceased, then within 3 years after the death of such
38 person the property appraiser of the county where the real
39 property is located shall, upon knowledge of such fact, record a
40 notice of tax lien against the property among the public records
41 of that county, and the property shall be subject to the payment
42 of all taxes exempt thereunder, plus 15 percent interest per
43 year, and may be assessed a penalty of 50 percent of the unpaid
44 taxes for each year, plus 15 percent interest per year, unless
45 the circuit court having jurisdiction over the ancillary
46 administration in this state determines that the decedent was a
47 permanent resident of this state during the year or years an
48 exemption was allowed, whereupon the lien shall not be filed or,
49 if filed, shall be canceled of record by the property appraiser
50 of the county where the real estate is located.

51 Section 3. This act shall take effect July 1, 2022.