

## CHAPTER 2013-64

### Senate Bill No. 342

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

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

Approved by the Governor May 30, 2013.

Filed in Office Secretary of State May 30, 2013.