

To: Property Appraisers  
From: James McAdams  
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Bulletin: PTO 10-17

**FLORIDA DEPARTMENT OF REVENUE  
PROPERTY TAX INFORMATIONAL BULLETIN**

**Homestead Exemption  
Deployed Military**

The 2010 Legislature enacted Chapter 2010-182, Laws of Florida, (HB 7129) effective July 1, 2010. Section 3 amends Section 196.061, Florida Statutes, to clarify that the provisions apply to military members and their spouses and that valid military orders deploying the military member is sufficient to maintain permanent residency for the member and his or her spouse.

Section 3. Section 196.061, Florida Statutes, is amended to read (words stricken are deletions; words underlined are additions):

**196.061 Rental of homestead to constitute abandonment.—The rental of an entire dwelling previously claimed to be a homestead for tax purposes shall constitute the abandonment of said dwelling as a homestead, and said abandonment shall continue until such dwelling is physically occupied by the owner thereof. However, such abandonment of such homestead after January 1 of any year shall not affect the homestead exemption for tax purposes for that particular year so long as this provision is not used for 2 consecutive years. The provisions of this section shall 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 shall be sufficient to maintain permanent residence, for the purpose of s. 196.015, for the member and his or her spouse.**

The full text of the change can be accessed at: [http://laws.flrules.org/files/Ch\\_2010-182.pdf](http://laws.flrules.org/files/Ch_2010-182.pdf).

The Department of Revenue provides this bulletin for your general information. If you have questions regarding this matter, you may e-mail [DORPTO@dor.state.fl.us](mailto:DORPTO@dor.state.fl.us).