

To: Property Appraisers, Tax Collectors, Clerks of the Court, Value Adjustment Board Clerks, Board of County Commissioners, Taxing Authorities and Interested Parties
From: James McAdams
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Bulletin: PTO 13-08

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

Rental of Homestead

The 2013 Legislature enacted Chapter 2013-64, Laws of Florida, (SB 342) effective July 1, 2013.

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.—

(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.

The full text of the changes can be accessed at: <http://laws.flrules.org/2013/64>.

This bulletin is provided by the Department of Revenue for your general information. If you wish to discuss this matter, you may send your questions to DORPTO@dor.state.fl.us.