



Property Tax Oversight Informational Bulletin

Proof of Permanent Residency– Rental of Homestead

**July 13, 2026
PTO 26-14**

Section 14 of Chapter 2026-239, Laws of Florida (HB 7031-E), operates retroactively to January 1, 2026, and creates subsection 196.015(2), F.S. The amendments provide that valid military orders transferring a member of the Armed Forces are sufficient to maintain permanent residence for the member and his or her spouse and documentation from the US government that provides terms of appointment or employment including the direction or requirement for a person to reside, be stationed, or be deployed, outside the state is sufficient to maintain the permanent residence for such individual and his or her spouse.

Section 15 of Chapter 2026-239, Laws of Florida (HB 7031-E), operates retroactively to January 1, 2026 and creates paragraph 196.061(2)(b), F.S., to provide that the rental of a homestead does not constitute abandonment when a person who is appointed or employed on a full-time basis by the US government as a diplomatic, intelligence, consular, or foreign service officer and who, as a result, is directed to reside or required to be stationed or deployed outside of Florida.

Questions

This bulletin is provided by the Department of Revenue for your general information. For questions, please email **DORPTO@floridarevenue.com**.

Reference

The full text of the implementing law (chapter 2026-239, Laws of Florida) is available at <https://laws.flrules.org/2026/239>.

Implementing Date

The implementing law operates retroactively to January 1, 2026, and first applies to the 2026 property tax roll.