

## Committee on Judiciary

### **CS/HB 619 — State Estate Tax**

by Ways & Means Committee and Rep. Tant and others (CS/SB 278 by Finance and Tax Committee and Senator Rodriguez)

The bill eliminates the requirement to show proof of payment of or no liability for the Florida estate tax in order to close a probate estate or sell estate property. Because federal law does not currently allow a person to deduct the state estate tax from his or her federal estate tax liability, the state's estate tax is not in effect. If the federal estate tax law is amended in a way that reinstates the Florida estate tax, the requirement would return.

The bill applies to probate proceedings commenced on or after July 1, 2023, and to probate proceedings pending on July 1, 2023, for which a final order of discharge has not been entered.

If approved by the Governor, or allowed to become law without the Governor's signature, these provisions take effect July 1, 2023.

*Vote: Senate 39-0; House 110-0*