

Committee on Judiciary

CS/CS/SB 872 — Estates

by Banking and Insurance Committee; Judiciary Committee; and Senator Hukill

This bill amends the Florida Probate Code and the Florida Trust Code to revise provisions governing the areas of attorney fees and costs, personal representatives and notices of administration, and the apportionment of estate taxes. Among the revisions, the bill:

- Authorizes a court to assess attorney fees and costs against one or more persons' part of an estate or trust in proportions it finds just and proper in estate and trust proceedings and to direct payment for assessments against a portion of an estate from a trust under certain circumstances.
- Provides factors that a court may consider when assessing costs and attorney fees against a person's share of an estate or trust in estate and trust proceedings.
- Revises requirements regarding the time to make objections to the validity of a will, qualifications of a personal representative, the venue, or jurisdiction of a court in estate proceedings.
- Requires that personal representatives who are not qualified at the time of appointment resign or be removed by the court and have their letters of administration revoked.
- Extends personal liability for attorney fees and costs in a removal proceeding to personal representatives who do not know but should have known of facts requiring them to immediately resign or provide notice of ineligibility to serve as personal representative to interested persons.
- Substantially revises current law regarding the allocation and apportionment of estate taxes to update the statute for consistency with changes in federal estate tax laws, codify case law governing estate tax apportionment, and address gaps in the current statutory apportionment framework.

If approved by the Governor, these provisions take effect July 1, 2015.

Vote: Senate 39-0; House 118-0