

1                                   A bill to be entitled  
2           An act relating to the excise tax on documents;  
3           amending s. 201.02, F.S.; exempting certain  
4           transfers of homestead real property that  
5           involve spouses and that create a tenancy by  
6           the entirety from the tax on deeds and other  
7           instruments relating to real property or  
8           interests therein; providing that a certificate  
9           of title issued by a clerk of court in a  
10          judicial sale of real property pursuant to  
11          foreclosure proceedings shall be subject to  
12          said tax; providing for the method of  
13          computation of the tax when the certificate of  
14          title is issued to the party in whose favor a  
15          judgment of foreclosure is granted; providing  
16          for retroactive application; clarifying that  
17          said tax does not apply to contracts and  
18          related documents for selling the residence of  
19          an employee relocating at the employer's  
20          direction; providing an effective date.

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22   Be It Enacted by the Legislature of the State of Florida:

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24           Section 1. Subsection (7) of section 201.02, Florida  
25   Statutes, is amended, and subsections (8) and (9) are added to  
26   that section, to read:

27           201.02 Tax on deeds and other instruments relating to  
28   real property or interests in real property.--

29           (7)(a) Taxes imposed by this section do not apply to a  
30   deed, transfer, or conveyance from an individual to that  
31   individual and that individual's spouse that creates a tenancy

1 by the entireties in real property to which the homestead tax  
2 exemption provided by s. 196.031 is applicable.

3 (b) Taxes imposed by this section do not apply to a  
4 deed, transfer, or conveyance between spouses or former  
5 spouses pursuant to an action for dissolution of their  
6 marriage wherein the real property is or was their marital  
7 home or an interest therein. Taxes paid pursuant to this  
8 section shall be refunded in those cases in which a deed,  
9 transfer, or conveyance occurred 1 year before a dissolution  
10 of marriage. This ~~paragraph~~ ~~subsection~~ applies in spite of any  
11 consideration as defined in subsection (1). This ~~paragraph~~  
12 ~~subsection~~ does not apply to a deed, transfer, or conveyance  
13 executed before July 1, 1997.

14 (8) A certificate of title issued by the clerk of  
15 court in a judicial sale of real property under an order or  
16 final judgment issued pursuant to a foreclosure proceeding  
17 under chapter 702 shall be subject to the tax imposed by  
18 subsection (1); however, if the certificate of title is issued  
19 to the party in whose favor the judgment of foreclosure is  
20 granted in the foreclosure proceeding, the amount of tax shall  
21 be computed based solely on the amount of the highest and best  
22 bid received for the property at the foreclosure sale.

23 (9) Taxes imposed by this section do not apply to a  
24 contract to sell the residence of an employee relocating at  
25 his or her employer's direction or documents related to the  
26 contract, which contract is between the employee and the  
27 employer or between the employee and a person in the business  
28 of providing employee relocation services. Taxes on such  
29 transactions apply only to the transfer of the real property  
30 comprising the residence by deed that names the grantee.

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1           Section 2. The method of computation of tax provided  
2 by section 201.02(8), Florida Statutes, as created by this  
3 act, on a certificate of title which is issued to the party in  
4 whose favor a judgment of foreclosure is granted in a  
5 foreclosure proceeding shall apply retroactively, except that  
6 all taxes that have been collected must be remitted, and taxes  
7 that have been remitted before July 1, 2001, on transactions  
8 that are subject to the method of computation provided by this  
9 act are not subject to refund.

10           Section 3. This act shall take effect July 1, 2001.

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