

By Senator Campbell

33-507-02

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A bill to be entitled
An act relating to the excise tax on documents;
amending s. 201.02, F.S.; clarifying that the
tax on deeds and other instruments relating to
real property or interests therein does not
apply to certain contracts and related
documents; providing intent; providing that
this act does not authorize a tax refund;
providing an effective date.

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

Section 1. Subsection (8) is added to section 201.02,
Florida Statutes, to read:

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

(8) Taxes imposed by this section do not apply to a
contract to sell the residence of an employee who is
relocating at the direction of his or her employer or to
documents related to the contract, which contract is between
the employee and the employer or between the employee and a
person in the business of providing employee relocation
services. With respect to such a transaction, the taxes
imposed by this section apply only to the transfer of the real
property comprising the residence by deed that vests legal
title in a named grantee.

Section 2. It is the intent of the Legislature that
section 201.02(8), Florida Statutes, as created by this act,
confirms and clarifies existing law.

Section 3. Notwithstanding any other provision of law,
this act does not authorize a refund of previously paid taxes.

