

By Senator Fasano

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A bill to be entitled  
An act relating to the excise tax on documents;  
amending s. 201.02, F.S.; exempting documents  
conveying a realty interest related to the  
final disposition of human remains from the  
tax; providing an effective date.

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

Section 1. Subsection (10) 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.--

(10) Taxes imposed by this section do not apply to a  
document that assigns, transfers, or otherwise conveys an  
interest in realty related solely to the final disposition of  
human remains, including, but not limited to, cemetery lots,  
interment rights, or sepulcher rights.

Section 2. This act shall take effect July 1, 2004.

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SENATE SUMMARY

Exempts transfers of realty related to final disposition  
of human remains from the excise tax on documents.