

Bill No. SB 1368

Barcode 511566

CHAMBER ACTION

Senate

House

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11 The Committee on Judiciary (Aronberg) recommended the  
12 following amendment:

**Senate Amendment**

15 On page 7, lines 1-12, delete those lines

17 and insert: (a) If the disclaimant is an individual, the  
18 disclaimed interest passes as if the disclaimant had died  
19 immediately before the interest was created, unless under the  
20 governing instrument or other applicable law the disclaimed  
21 interest is contingent on surviving to the time of  
22 distribution, in which case the disclaimed interest passes as  
23 if the disclaimant had died immediately before the time for  
24 distribution. However, if, by law or under the governing  
25 instrument, the descendants of the disclaimant would share in  
26 the disclaimed interest by any method of representation had  
27 the disclaimant died before the time of distribution, the  
28 disclaimed interest passes only to the descendants of the  
29 disclaimant who survive the time of distribution. For  
30 purposes of this subsection, a disclaimed interest is created  
31 at the death of the benefactor or such earlier time, if any,

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1 that the benefactor's transfer of the interest is a completed  
2 gift for federal gift tax purposes. Also for purposes of this  
3 subsection, a disclaimed interest in a trust described in s.  
4 733.707(3) shall pass as if the interest had been created  
5 under a will.

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