

By Senator Geller

31-860-07

See HB 335

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31

A bill to be entitled

An act relating to the excise tax on documents;  
amending s. 201.02, F.S.; providing for  
nonapplication of tax to the addition or  
removal of names of family members to certain  
documents; providing an effective date.

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

Section 1. Subsection (11) 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.--

(11) Taxes imposed by this section do not apply to the  
addition or removal of the name of any family member as a  
joint tenant with right of survivorship or holder of a life  
estate or remainder interest in property to or from any deed  
or other instrument relating to real property or an interest  
in real property in the absence of any consideration paid or  
given and upon which deed or other instrument the taxes  
imposed by this section have previously been paid.

Section 2. This act shall take effect upon becoming a  
law.