

By Senator Lynn

7-00297-08

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1 A bill to be entitled

2 An act relating to interspousal transfers of real
3 property; amending s. 201.02, F.S.; providing that a tax
4 on instruments relating to real property does not apply to
5 transfers or conveyances between spouses; deleting an
6 obsolete provision; providing an effective date.

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

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10 Section 1. Subsection (7) of section 201.02, Florida
11 Statutes, is amended to read:

12 201.02 Tax on deeds and other instruments relating to real
13 property or interests in real property.--

14 (7) Taxes imposed by this section do not apply to a deed,
15 transfer, or conveyance between:

16 (a) Spouses without consideration; or

17 (b) Former spouses with or without consideration pursuant
18 to an action for dissolution of their marriage wherein the real
19 property is or was their marital home or an interest therein.

20 Taxes paid ~~pursuant to this section~~ shall be refunded in those
21 cases in which a deed, transfer, or conveyance of the home or an
22 interest in the home occurred 1 year before a dissolution of
23 marriage. ~~This subsection applies in spite of any consideration~~
24 ~~as defined in subsection (1). This subsection does not apply to a~~
25 ~~deed, transfer, or conveyance executed before July 1, 1997.~~

26 Section 2. This act shall take effect July 1, 2008.