

1 A bill to be entitled
 2 An act relating to the excise tax on documents; amending
 3 s. 201.02, F.S.; providing for nonapplication of tax to
 4 the addition or removal of names of spouses to certain
 5 documents; providing an effective date.

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

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 9 Section 1. Subsection (11) is added to section 201.02,
 10 Florida Statutes, to read:

11 201.02 Tax on deeds and other instruments relating to real
 12 property or interests in real property.--

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

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