

By Senator Altman

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1 A bill to be entitled
2 An act relating to estate, inheritance, and other
3 death taxes; providing a short title; creating s.
4 198.46, F.S.; providing definitions; imposing a
5 retaliatory tax on property of a nonresident decedent
6 when the nonresident's state of domicile imposes
7 estate, inheritance, or other death taxes upon a
8 resident of this state; providing a limitation;
9 specifying tax rate criteria; providing tax payment
10 requirements; providing application; providing an
11 effective date.

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

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15 Section 1. This act may be cited as the "Florida Taxpayers
16 Protection Act."

17 Section 2. Section 198.46, Florida Statutes, is created to
18 read:

19 198.46 Retaliatory estate, inheritance, or other death
20 taxes.-

21 (1) For purposes of this section, the term:

22 (a) "Nonresident" means any person who is not a resident of
23 this state but is a resident of the United States.

24 (b) "State of domicile" means the state where a person is a
25 resident.

26 (2) A tax is imposed upon the transfer of property located
27 in this state of every person who at the time of death was a
28 nonresident. The tax is imposed only if the nonresident's state
29 of domicile imposes an estate, inheritance, or other death tax

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30 upon the transfer of the property of a resident of this state
31 that is located in that state and the amount of tax is in excess
32 of the amount of such taxes that would be imposed by this state
33 on transfers of such nonresident's similar property located in
34 this state.

35 (3) The tax due under this section shall be equal to the
36 tax that a nonresident would have to pay under the laws of his
37 or her state of domicile if he or she were a resident of this
38 state and the nonresident's property located in this state were
39 located in the nonresident's state of domicile and the
40 nonresident's property located in the state of domicile were
41 located in this state.

42 (4) Notwithstanding any other provision of this chapter,
43 the tax imposed by this section is due and payable, and tax
44 returns are due, on or before the last day prescribed by the
45 laws of the nonresident's state of domicile for the payment of
46 tax or the filing of returns.

47 Section 3. This act shall take effect July 1, 2011, and
48 applies to nonresidents who die after June 30, 2011.