



309030

LEGISLATIVE ACTION

Senate	.	House
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The Committee on Budget Subcommittee on Finance and Tax  
(Bogdanoff) recommended the following:

**Senate Amendment (with title amendment)**

Between lines 58 and 59  
insert:

Section 1. Effective upon this act becoming a law, and  
applicable retroactive to January 1, 2011, subsection (4) of  
section 198.13, Florida Statutes, is amended to read:

198.13 Tax return to be made in certain cases; certificate  
of nonliability.—

(4) Notwithstanding any other provisions of this section  
and applicable to the estate of a decedent who dies after  
December 31, 2004, if, upon the death of the decedent, a state



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13 death tax credit or a generation-skipping transfer credit is not  
14 allowable pursuant to the Internal Revenue Code of 1986, as  
15 amended:

16 (a) The personal representative of the estate is not  
17 required to file a return under subsection (1) in connection  
18 with the estate.

19 (b) The person who would otherwise be required to file a  
20 return reporting a generation-skipping transfer under subsection  
21 (3) is not required to file such a return in connection with the  
22 estate.

23  
24 The provisions of this subsection do not apply to estates of  
25 decedents dying after December 31, 2012 ~~2010~~.

26  
27 ===== T I T L E A M E N D M E N T =====

28 And the title is amended as follows:

29 Delete line 2

30 and insert:

31 An act relating to tax administration; amending s.  
32 198.13, F.S.; extending provisions allowing for  
33 nonfiling of certain estate tax returns; providing for  
34 retroactive application; repealing ss.