



564352

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
02/21/2013	.	
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	.	
	.	

The Committee on Judiciary (Bradley) recommended the following:

Senate Amendment (with title amendment)

Between lines 42 and 43
insert:

Section 1. 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
death tax credit or a generation-skipping transfer credit is not
allowable pursuant to the Internal Revenue Code of 1986, as



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14 amended:

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

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

22
23 ~~The provisions of this subsection do not apply to estates of~~
24 ~~decedents dying after December 31, 2012.~~

25
26 ===== T I T L E A M E N D M E N T =====

27 And the title is amended as follows:

28 Delete line 2

29 and insert:

30 An act relating to estates; amending s. 198.13, F.S.;

31 deleting a provision that provides that certain

32 information relating to a state death tax credit or a

33 generation-skipping transfer credit is not applicable

34 to estates of decedents dying after a specific date;

35 amending s. 717.101, F.S.;