

Amendment No. 1

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED	<u>      </u>	(Y/N)
ADOPTED AS AMENDED	<u>      </u>	(Y/N)
ADOPTED W/O OBJECTION	<u>      </u>	(Y/N)
FAILED TO ADOPT	<u>      </u>	(Y/N)
WITHDRAWN	<u>      </u>	(Y/N)
OTHER	<u>      </u>	

1 Committee/Subcommittee hearing bill: Civil Justice Subcommittee  
 2 Representative Spano offered the following:

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4 **Amendment (with title amendment)**

5 Between lines 42 and 43, insert:

6 Section 1. Subsection (4) of section 198.13, Florida  
 7 Statutes, is amended to read:

8 (4) Notwithstanding any other provisions of this section  
 9 and applicable to the estate of a decedent who dies after  
 10 December 31, 2004, if, upon the death of the decedent, a state  
 11 death tax credit or a generation-skipping transfer credit is not  
 12 allowable pursuant to the Internal Revenue Code of 1986, as  
 13 amended:

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

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

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

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**T I T L E   A M E N D M E N T**

Remove line 2 and insert:

An act relating to estates; amending s. 198.13, F.S.; deleting a provision that provides that certain information relating to a state death tax credit or a generation-skipping transfer credit is not applicable to estates of decedents dying after a specific date; amending s. 717.101, F.S.;