



923642

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
03/02/2021	.	
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The Committee on Judiciary (Thurston) recommended the following:

**Senate Amendment (with title amendment)**

Delete lines 25 - 33

and insert:

408(d)(3) of the Internal Revenue Code of 1986, as amended. An interest in any fund or account awarded or received in a

transfer incident to divorce described in s. 408(d)(6) of the

Internal Revenue Code of 1986, as amended, is exempt upon the

interest being awarded or received and continues to be exempt

thereafter. This paragraph is intended to clarify existing law,

is remedial in nature, and shall have retroactive application to



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12 all inherited individual retirement accounts and to each  
13 transfer incident to divorce without regard to the date an  
14 account was created or the transfer was made.

15  
16 ===== T I T L E A M E N D M E N T =====

17 And the title is amended as follows:

18 Delete lines 3 - 6

19 and insert:

20 amending s. 222.21, F.S.; specifying that certain  
21 interests received by a transferee after a divorce are  
22 exempt from claims of creditors upon being awarded to  
23 or received by the transferee; specifying that such  
24 interests remain exempt; providing